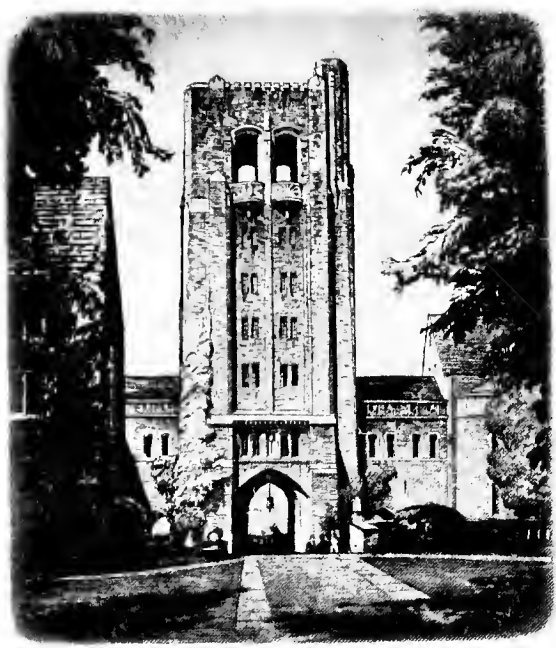

COMPILATION OF CUSTOMS LAWS

AND DIGEST OF DECISIONS THEREUNDER RENDERED BY THE COURTS AND BOARD OF UNITED STATES GENERAL APPRAISERS

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PREFATORY NOTE.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, D. C., July 15, 1908.

This publication of customs laws and decisons is made in pursuance of the authority contained in the joint resolution of June 30, 1906 (34 Stat., 840).

The book contains the tariff acts of 1897, 1894, 1890, and 1883, complete, except certain provisions relating to internal revenue and other matters not germane to this work, and also the customs administrative act of 1890. The plan has been followed of taking the provisions of the tariff law of 1897 in the order in which they appear therein and grouping under each respective paragraph or section, as the case may be, of said statute, the provisions of the earlier acts which correspond to it, that is, which treat of the same subject-matter. Where this has not been found practicable by reason of the absence of similar provisions in prior acts, the fact has been noted. Specific provisions of the earlier acts which do not appear as such in the present law are listed immediately following the last paragraph of the free-list section. The digest has been brought down to January 1, 1908.

The code system has been applied in the arrangement of the digest of decisions so that each decision digested will be found under the heading of the statutory provision relating to the subject-matter of the decision.

Following the digest of decisions under the customs administrative act is a digest of rulings on sundry topics which are treated under appropriate captions.

The subject-matter index will, it is hoped, make easy the finding of any desired ruling.

GEO. B. CORTELYOU,
Secretary.

COMPILATION OF CUSTOMS LAWS

AND

DIGEST OF DECISIONS THEREUNDER.

AN ACT TO PROVIDE REVENUE FOR THE GOVERNMENT AND TO ENCOURAGE THE INDUSTRIES OF THE UNITED STATES.

[30 U. S. Stat., 151; U. S. Comp. Stat., 1626.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That on and after the passage of this Act, unless otherwise specially provided for in this Act, there
1897 shall be levied, collected, and paid upon all articles imported from foreign countries, and mentioned in the schedules herein contained, the rates of duty which are, by the schedules and paragraphs, respectively prescribed, namely:

AN ACT TO REDUCE TAXATION, TO PROVIDE REVENUE FOR THE GOVERNMENT, AND FOR OTHER PURPOSES.

[28 U. S. Stat., 509.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That on and after the first day of August, eighteen hundred and ninety-four, unless otherwise specially
1894 provided for in this Act, there shall be levied, collected, and paid upon all articles imported from foreign countries or withdrawn for consumption, and mentioned in the schedules herein contained, the rates of duty which are, by the schedules and paragraphs, respectively prescribed, namely:

AN ACT TO REDUCE THE REVENUE AND EQUALIZE DUTIES ON IMPORTS, AND FOR OTHER PURPOSES, APPROVED OCTOBER 1, 1890.

[26 U. S. Stat., 567.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That on and after the sixth day of October, eighteen hundred and ninety, unless otherwise specially pro-
1890 vided for in this act, there shall be levied, collected, and paid upon all articles imported from foreign countries, and mentioned in the schedules herein contained, the rates of duty which are, by the schedules and paragraphs, respectively prescribed, namely:

SEC. 6. That on and after the first day of July, eighteen hundred and eighty-three, the following sections shall constitute and be a substitute for Title thirty-three of the Revised Statutes of the United States:

* * * * * * *

1883

SEC. 2502. There shall be levied, collected, and paid upon all articles imported from foreign countries, and mentioned in the schedules herein contained, the rates of duty which are, by the schedules, respectively prescribed, namely:

DECISIONS ON THE SUBJECT-MATTER OF THE ENACTING CLAUSE.

(*a*) While the law does not generally recognize fractions of a day as applicable to the date statutes take effect, the rule is otherwise as to laws of a penal nature, and in all cases where, to promote substantial justice, it becomes necessary to determine conflicting or accrued rights of the Government or citizens under two separate tariff acts in operation on parts of the same day. Hence evidence is admissible to show that the President did not sign the act of 1897 until 6 minutes after 4 o'clock, p. m., of the date of its passage; said act being operative only in future from the moment of such approval, and not being retroactive.—T. D. 18533, G. A. 3989.

(*b*) The Dingley bill was signed by the President at 6 minutes past 4 o'clock of the afternoon of July 24, 1897, became operative as a law only at such moment of signature, and was not operative, by relation, at any previous hour of the day. Accordingly, goods imported and entered for consumption on July 24, 1897, previous to the time of such executive approval are subject to duty under the act of 1894.—Burgess *v.* Salomon (97 U. S., 381); Louisville *v.* Savings Bank (104 U. S., 469); and Hancock *v.* Burgess (1 Hughes, 356), followed; T. D. 18533, G. A. 3989; T. D. 18537, G. A. 3993; T. D. 20700, G. A. 4356; United States *v.* Iselin; Same *v.* Hirsch; Same *v.* Dyer (87 Fed. Rep., 194); United States *v.* Stoddard, Haserick, Richards & Co. (89 Fed. Rep., 699).

(*c*) When an act takes effect by its terms from and after its passage, with a proviso that it "shall not affect any act done or any right accruing or accrued" (sec. 34 of this act), as between the Government and the individual, the act does not take effect until the moment of its approval by the President, when such time can be shown.— United States *v.* Stoddard, Haserick, Richards & Co. (C. C.), (89 Fed. Rep., 699).

(*d*) In the absence of proof there is a presumption that an act was signed on the first minute of the day when it took effect, but it is competent to show by proof the exact time when a law was approved, and when this is made to appear, the law can only be given effect from that time. The Dingley act did not take effect until it was signed by the President, at 4 minutes past 4 o'clock, p. m., Washington time, on July 24, 1897.—Nunn *v.* William Gerst Brewing Company (C. C. A.), (99 Fed. Rep., 939).

(*e*) On evidence which showed that certain vessels loaded with lumber bound for Chicago had arrived in American waters but had not reached a point generally regarded as limiting the bonndary of the port of Chicago, prior to 4.06 p. m., July 24, 1897, it was held that the lumber was subject to duty under the law of 1897 and not under that of 1894. The tender by the importers to the collector of entries of the goods during the day of July 24 was held to have been properly rejected by the collector, inasmuch as the importation was not complete, and a tender before such time is of no avail.—United States *v.* Lumber Company and Lumber Company *v.* United States (142 Fed. Rep., 432; T. D. 26826), reversing 128 id., 306; T. D. 25135, and affirming T. D. 24535, G. A. 5365.

(*f*) To the general rule of law that there are no fractions of a day there is an exception where it is necessary, to protect a completed or vested right, to prove the time by shorter measurement.—Ibid.

(*g*) Goods arrived August 7, 1894, entered and duties paid August 8, and entry liquidated August 28, were subject to duty under the act of 1890 and not under the act of 1894. The provision of section 1 of the act of 1894, which took effect August 28, 1894, that from and after the first day of August there shall be levied, collected, and paid upon articles imported from foreign countries the rate of duty provided by that act, does not apply to transactions completed when the act became a law.—United States *v.* Burr (159 U. S., 78).

(*a*) Where goods were entered on August 27, 1894, but were in custody of the Government on August 28, they must be treated as imported on the 28th, and are dutiable under the act of 1894.—Oppenheimer *v.* United States (C. C.), (90 Fed. Rep., 796).

(*b*) Merchandise imported and entered for warehouse before, but withdrawn for consumption after, the act of 1894 went into effect was subject to duty under this act, notwithstanding that the duties had been paid while the act of 1890 was still in force.—United States *v.* Amsinck (140 Fed Rep., 96; T. D. 26420).

(*c*) The act of 1894 does not apply to merchandise in bond on August 1, 1894, but withdrawn before August 28, 1894.—T. D. 15381, G. A. 2775; T. D. 15382, G. A. 2776; T. D. 16403, G. A. 3192.

(*d*) An importation of lemons was entered a few days before the passage of the act of 1894, and, according to the custom and rules of administration of the port, were designated for examination on the wharf. On August 29 the goods were examined there, having remained in custody up to that time, and were then sold by the importers. *Held*, that under this section imposing duty upon all merchandise "imported from foreign countries or withdrawn for consumption" they were dutiable under the new law.—United States *v.* E. L. Goodsell Co. (C. C.), (78 Fed. Rep., 806). Affirmed (C. C. A.), 84 Fed. Rep., 439.

(*e*) Goods arriving prior to October 6, 1890, but not entered until after that date, are dutiable under the act of 1890.—T. D. 10479, G. A. 129.

(*f*) The vessel arrived at the port of New York prior to October 6, 1890, but the entries made under R. S. 2785 were not verified until after that date. *Held*, that duties must be assessed under the act of 1890.—T. D. 10678, G. A. 262.

(*g*) Goods arrived in port October 4, 1890, but not entered until October 6, 1890. They pay the duty prescribed by the act of October 1, 1890. The date when this act went into effect for duty purposes was October 6, 1890. Reversing the circuit court and sustaining the board of appraisers.—In re Gardiner (C. C. A.), (53 Fed. Rep., 1013).

(*h*) Various sections of the act of 1883 recite when each shall go into effect. Section 7 names no date when it is to go into operation. It takes effect from and after the date of the passage of the act.—Robertson *v.* Bradbury (132 U. S., 491, 493).

(*i*) Tea arrived in port at 9 o'clock p. m., April 29, 1864. Entry, invoice, and bill of lading presented to the collector at 2 o'clock, April 30, and 20 cents per pound tendered as the duty under the act of December 24, 1861. *Held*, that under the joint resolution of April 29, 1864, and section 20, act of June 30, 1864, the duty was 30 cents per pound.—Smith *v.* Draper (5 Blatchf., 238; 2 Int. Rev. Rec., 6; 22 Fed. Cas., 523).

(*j*) The act of July 1, 1812, took effect on the day of its date, and all vessels arriving at their port of entry and discharge on that day were liable to pay the duties, although they had actually arrived before within the jurisdiction of the United States.—United States *v.* Arnold (1 Gall., 348; 24 Fed. Cas., 868).

(*k*) The act of July 12, 1812 (2 Stat., 768), took effect on the day of its passage, and the cargo of a vessel arriving on that day is liable to the additional duty imposed by that act.—Arnold *v.* United States (9 Cranch, 104).

(*l*) It is a general rule that where computation is to be made from an act done the day on which the act is done is to be included.—Id.

(*a*) An act laying duties "from and after the passage of the act" takes effect the beginning of the day on which it is passed and not from the time of it being signed by the President.—United States *v.* Williams (1 Paine, 261; 28 Fed. Cas., 677).

(*b*) When necessary to determine conflicting rights, courts of justice will take cognizance of the fractions of a day.—Louisville *v.* Savings Bank (104 U. S., 469).

(*c*) It is true that for many purposes the law knows no division of a day but when it becomes important to the ends of justice, or in order to decide upon conflicting interests, the law will look into fractions of a day as readly as into the fractions of any other unit of time.—Grosvenor *v.* Magill (37 Illinois, 239) cited in Louisville *v.* Savings Bank (104 U. S., 469, 474).

(*d*) The very hour when an act was passed may be shown when it need and can be done.—Matter of Wellman (20 Vermont, 653); Lord Mansfield in Combs *v.* Pitt (4 Burr, 1423).

(*e*) An impost or duty on imports is a custom or a tax levied on articles brought into a country, and is most usually secured before the importer is allowed to exercise his rights of ownership over them, because evasions of the law can be prevented more certainly by executing it while the articles are in custody. It would not, however, be less an impost or duty on the articles if it were to be levied on them after they are landed.—Brown *v.* State of Maryland (12 Wheat., 419, 437).

(*f*) The terms "imports" and "exports" in article 1, section 10, clause 2 of the Constitution, prohibiting States, without the consent of Congress, from levying duties on imports or exports, has reference to goods brought from or carried to foreign countries alone, and not to goods transported from one State to another.—Brown *v.* Houston (114 U. S., 622).

(*g*) A general State tax, levied alike upon all property, does not infringe that clause of the Constitution if it happens to fall upon goods which, though not then intended for exportation, are subsequently exported.—Id.

(*h*) The laws of the United States in relation to commerce and revenue use the word "import" in its commercial sense.—United States *v.* Forrester (Newb., 81; 25 Fed. Cas., 1147).

(*i*) The importation of merchandise into the United States implies bringing the goods and productions of other countries into the United States from a foreign jurisdiction.—Id.

(*j*) Imports and inspection laws, within the meaning of article 1, section 10, of the Constitution, have reference solely to merchandise and do not include persons.—People *v.* Compagnie Generale Transatlantique (10 Fed. Rep., 357; 107 U. S., 59).

(*k*) The word "export" as used in the customs laws means the taking of goods out of one country into another and there unlading them, and it is entirely immaterial whether the owner intends to bring them back again. It is the converse of "import."—Kid *v.* Flagler (C. C.), (54 Fed. Rep., 367).

(*l*) A State law requiring an importer to take a license and to pay $50 before he should be permitted to sell a package of imported goods is in conflict with that provision of the Constitution of the United States which prohibits a State from laying any imposts, etc., and also with the clause which declares that Congress shall have power to regulate commerce.—Brown *v.* Maryland (12 Wheat., 419).

(*a*) The term "import" as used in that clause of the Constitution which says that "no State shall levy any duty or imposts on imports or exports" does not refer to articles imported from one State into another, but only to articles imported from foreign countries into the United States.—Woodruff *v.* Parham (8 Wallace, 123).

(*b*) The principle of the preceding decision is applicable to a case where, although the mode of collecting the article made in the State was different from the mode of collecting the tax on the article brought from another State into it, yet the amount paid was, in fact, the same on the same article in whatever State.—Hinson *v.* Lott (8 Wallace, 148).

(*c*) The effect of the act being such as just described, it was held to institute no legislation which discriminated against the products of sister States, but merely to subject them to the same rate of taxation which similar articles paid that were manufactured within the State, and, accordingly, that it was not an attempt to regulate commerce, but an appropriate and legitimate exercise of the taxing power on the State.—Id.

(*d*) Goods imported do not lose their character as imports and become incorporated into the mass of the property of the State until they have passed from the control of the importer or been broken up by him from their original cases.—Low *v.* Austin (13 Wallace, 29).

(*e*) Goods imported from a foreign country upon which the duties and charges at the custom-house have been paid are not subject to State taxation whilst remaining in the original cases unbroken and unsold in the hands of the importer, whether the tax be imposed upon the goods as imports or upon the goods as part of the general property of the citizens of the State, which is subject to an ad valorem tax.—Low *v.* Austin (13 Wallace, 29).

(*f*) May & Co., merchants at New Orleans, were engaged in the business of importing goods and selling them. In each box or case in which they were brought into this country there would be many packages, each of which was separately marked and wrapped. The importer sold each package separately. The city of New Orleans taxed the goods after they reached the hands of the importer (the duties having been paid) and were ready for sale. *Held*, (1) that the box, case, or bale in which the separate parcels or bundles were placed by the foreign seller, manufacturer, or packer was to be regarded as the original package, and when it reached its destination for trade or sale and was opened for the purpose of using or exposing to sale the separate parcels or bundles the goods lost their distinctive character as imports and each parcel or bundle became a part of the general mass of property in the State and subject to local taxation; (2) that Brown *v.* Maryland (12 Wheat., 419) established these propositions: That the payment of duties to the United States gives the right to sell the thing imported, and that such right to sell can not be forbidden or impaired by a State; that while the things imported retain their character as imports and remain the property of the importer "in his warehouse in the original form or package in which it was imported" a tax upon it is a duty on imports within the meaning of the Constitution; that a State can not, in the form of a license or otherwise, tax the right of the importer to sell, but when the importer has so acted upon the goods imported that they have been incorporated or mixed with the general mass of property in the State such goods have then lost their distinctive character as imports and have become from that time subject to State taxation, not because they are the products of other countries, but because they are property within the State in like condition with other property that should contribute in the way of taxation to the support of the government which protects the owner in his person and estate.—May *v.* New Orleans (178 U. S., 496).

(*a*) Goods imported and not entered are in custody of the laws of the United States and can not be attached upon State process. The United States having a lien on the goods for the payment of the duties accruing thereon and being entitled to a virtual custody of them from the time of their arrival in port until the duties are paid or secured, any attachment by a State officer is an interference with such lien and right of custody and, being repugnant to the laws of the United States, is void.—Harris *v.* Dennie (3 Pet., 292, 305).

(*b*) A collector of customs can not in a foreign attachment proceeding in a State court be made garnishee with respect to goods held for duties, and if he is served with a writ of attachment in such proceedings the service will be set aside.—Fischer *v.* Daudistal (9 Fed. Rep., 145).

(*c*) The tackle, apparel, and furniture of a foreign vessel wrecked upon our shores and landed and sold separate from the hull are not goods, wares, and merchandise imported into the United States within the meaning of the revenue laws.—The Gertrude (3 Story, 68; 2 Ware (Dav., 176), 181; 4 Law Rep., 444; 10 Fed. Cas., 265).

(*d*) From the foundation of the Government the duties upon ships and vessels have been regulated by acts independent of the customs laws and under a different system of legislation. Nor are vessels mentioned by name in any of the schedules prescribing duties. Accordingly, when the foreign-built yacht *Conqueror* was purchased abroad by an American citizen and navigated to the port of New York and was then seized by the collector, on the claim that she was liable to duties under the act of October 1, 1890, it was held that the yacht was not an imported article and not subject to duty.—The Conqueror (D. C.), (49 Fed. Rep., 99).

(*e*) A foreign-built vessel purchased by a citizen of the United States is not taxable under the tariff laws of the United States.—The Conqueror (166 U. S., 110, 114).

(*f*) A dredge boat without power of self-propulsion and capable of use as a dredging machine only is a "manufacture or machine" and after exportation is entitled to be reimported without duty if "returned in the same condition as exported."—United States *v.* Dunbar (C. C. A.), (67 Fed. Rep., 783).

(*g*) A steam dredge and scows used in connection therewith are vessels within the meaning of section 3, Revised Statutes, and neither is dutiable as a manufactured article not specially provided for. Affirming 83 Fed. Rep., 840.—The International (C. C. A.), (89 Fed. Rep., 484).

(*h*) A scow is a "vessel" within the meaning of section 3, United States Revised Statutes, and is not dutiable under the tariff act as imported merchandise.—The International (89 Fed. Rep., 484) followed; T. D. 24002, G. A. 5208.

(*i*) The vessel arrived at Bristol on June 12, 1812, entered on July 2, and began to discharge her cargo. *Held*, that the duties accrued upon the arrival in port with intent to unlade the cargo there and not upon the entry of the goods at the custom-house. The importation is complete on such arrival. In this case the question was, Were the goods liable to single duties or double duties under the act of July 1, 1812 (2 Stat., 768).—United States *v.* Lindsey (1 Gall., 365; 26 Fed. Cas., 971).

(*j*) Duties accrue as soon as the goods are voluntarily imported, and this as well as to prize goods as to any other, for the condemnation relates back to the time of importation.—Prince *v.* United States (2 Gall., 204; 19 Fed. Cas., 1331).

(*k*) Duties upon goods imported do not accrue until their arrival at the port of entry.—United States *v.* Vowell (5 Cranch, 368, 372).

(*a*) To constitute an importation so as to attach the right to duties, an arrival within the limits of a port of entry is necessary.—Arnold *v.* United states (9 Cranch, 104, 120).

(*b*) Vessel arrived within limits of the United States June 30 and within collection district on July 1; entry made on July 2. Duties attach on arrival within limits of port of entry.—Arnold *v.* United States (9 Cranch, 104, 120).

(*c*) An importation is complete when the goods arrive at the port of entry, and the duties accrue at that time and not at the time of the subsequent entry at the custom-house.—United States *v.* Dodge (1 Deady, 124; 25 Fed. Cas., 878).

(*d*) There is [1816] no statute of the United States nor principle of law which requires an entry to be made in order to render an importation complete.—Perots *v.* United States (Pet. C. C., 256; 19 Fed. Cas., 258).

(*e*) The arrival of a vessel at her port of destination with intent to land her cargo constitutes an importation.—Id.

(*f*) An importation is complete when goods are brought within the limits of a port of entry with the intention of unlading them there, and the right of the Government to duties accrues immediately upon importation. It is immaterial that before being unladen from the vessel the merchandise was lost overboard, so that the customs officers could not retain control of it.—United States *v.* Ten Thousand Cigars (2 Curt., 437; 28 Fed. Cas., 30) and United States *v.* Boyd (24 Fed. Rep., 692, 694) followed; T. D. 22828, G. A. 4869.

(*g*) Goods in transit if entered for consumption, though as a matter of convenience only, the goods not being intended for consumption and being subsequently exported, must pay duty.—T. D. 10740, G. A. 293.

(*h*) The Mackay-Bennett cable consigned to the Commercial Cable Company, New York, not landed, but laid under navigable waters between a foreign country and the United States, held to have been imported and dutiable.—T. D. 15725, G. A. 2906.

(*i*) The rule to be observed in the treatment of foreign material for an international bridge between Canada and the United States is this: Articles brought to the American shore for temporary use only, as a matter of convenience, but which are kept in charge of customs officers and are designed for permanent use in that portion of the bridge within the jurisdiction of Canada, are properly exempt from duty on the theory that they are not imported within the meaning of our tariff acts. But materials for use on the part of the bridge within the limits of the United States are properly subject to duty unless made free by some express provision of law.—T. D. 22967, G. A. 4906.

(*j*) It is the duty of the importer to show to which of the above classes his goods belong, and in the absence of such proof the whole will be treated as dutiable.—Id.

(*k*) Oranges imported and duty paid on 288,000. When the oranges were discharged it was found that 35,700 had decayed and were worthless, being in a mass and in such condition that they could not be abandoned (sec. 23, act of June 10, 1890, and art. 609 of the regulations). *Held*, that it being shown to the satisfaction of the collector and naval officer that oranges originally shipped were destroyed by accident during the voyage the collector is authorized to make an allowance.—T. D. 11373, G. A. 656.

(*l*) Fruit arriving in the United States in such damaged condition as to be utterly worthless and of no pecuniary value is to be treated as a nonimportation, and allowance may be made as if the goods had never arrived at all. Such allowance being not for damage, but for short shipment, does not come within

the proviso of section 23, act of June 10, 1890, and is to be made irrespective of whether or not the fruit thus decayed amounts to 10 per cent of any invoice.—Lawder *v.* Stone (187 U. S., 281), reversing 101 Fed. Rep., 710, and affirming T. D. 19774, G. A. 4222, followed; T. D. 24444, G. A. 5344.

(*a*) Window glass broken in transit prior to arrival in this country, but which is fit for remanufacture at the time of such arrival, is not to be treated as a nonimportation within the principle laid down in Lawder *v.* Stone (187 U. S., 281) merely because it got mixed with dirt and refuse in the warehouse of the importer after the cases containing it were unpacked. Such a mixing of the glass with refuse constitutes a damage within the principle settled in United States *v.* Bache (59 Fed. Rep., 762), affirming T. D. 12988, G. A. 1539; T. D. 25477, G. A. 5741.

(*b*) To constitute a nonimportation or shortage of imported fruit which will justify a pro rata abatement of duties, the merchandise must be rendered valueless and unmerchantable, so as not to be a proper subject for abandonment and sale under the provision of section 23, act of June 10, 1890, providing for the abandonment of damaged goods. In a case relating to imported fruit claimed to be rotten or decayed the onus is on the importer to show with sufficient certainty and by satisfactory evidence the percentage of the merchandise which is destroyed so as to have become valueless. Vague estimates of such percentages made upon superficial examination are not sufficient to justify an abatement of duties. A fortiori, no allowance will be made when it is shown that the original packages of such goods were sold in the market without separating the decayed fruit from that which was sound.—T. D. 25552, G. A. 5779.

(*c*) Duties can be collected only on articles which actually arrive in this country.—Marriott *v.* Brune (9 How., 619); T. D. 25965, G. A. 5891.

(*d*) Portions of shipments of fruit or vegetables which have become so rotted or damaged on the voyage of importation as to be absolutely worthless are to be treated as nonimportations, and allowance therefor must be made in the assessment of duties.—Courtin *v.* United States (143 Fed. Rep., 551; T. D. 26998); Stone *v.* Shallus (143 Fed Rep., 486; T. D. 27133), affirming 137 id., 675 (T. D. 26315); United States *v.* Courtin (153 Fed. Rep., 594; T. D. 27970), affirming T. D. 27324, G. A. 6356; T. D. 26004, G. A. 5905.

(*e*) The rule that duty is not to be assessed on fruit which has become worthless through decay on the voyage of importation is applicable where the fruit is imported in packages as well as when imported in bulk, regardless of whether the entire package is in a worthless condition.—Stone *v.* Shallus (143 Fed. Rep., 486; T. D. 27133), affirming 137 id., 674 (T. D. 26315).

(*f*) Imported fruit which has so far decayed as to be absolutely unfit for commerce and which would be nondutiable if separated from the sound fruit in the same package does not become dutiable because it is kept with the good fruit and sold with it instead of being separated. If the importer is able to show by satisfactory evidence the quantity which has become valueless through decay, he is entitled to an allowance therefor in the duty. In ascertaining the allowance which should be made for decay in an importation of fruit in packages the importer examined at least one package out of every ten in each consignment and assumed the percentage of loss in that package to prevail through all the other packages. It was held that this is a reasonable way of arriving at the percentage of decaying fruit and that proof of such percentage would justify an allowance on that basis. T. D. 25552, G. A. 5779, in effect overruled.—Courtin *v.* United States (143 Fed. Rep., 551; T. D. 26998).

(*g*) The importers of certain fruit in ascertaining the amount of decay for the purpose of securing an allowance therefor in the assessment of duty did

not pursue the method provided in T. D. 21831, giving them the privilege of opening and repacking the fruit under customs supervision. It was held that this was not essential to their right of allowance, as T. D. 21831 applies only to cases of abandonment under section 23, customs administrative act of 1890. T. D. 25843, G. A. 5865, reversed.—Villari *v.* United States (147 Fed. Rep., 766; T. D. 27396), affirmed in *id.* (T. D. 28654).

(*a*) The rotten portions of imported fruit, which are condemned by local health authorities after the issuance of a tropical permit of delivery, but while the merchandise is being unloaded, held not dutiable. The law is complied with if the Government receives duty on the entire amount of fruit which comes into the country as such. T. D. 27324, G. A. 6356, affirmed.—United States *v.* Courtin (153 Fed. Rep., 594; T. D. 27970).

(*b*) Duty is assessable only upon such merchandise as is actually brought within the limits of the United States and enters into the commerce of this country. Merchandise destroyed, or so totally damaged as to be valueless, before it is brought into the United States and enters into the commerce of this country is to be treated as a nonimportation and not dutiable.—T. D. 28651, G. A. 6700.

(*c*) An importer gave a bond for the removal of goods under the provisions of section 2899, Revised Statutes, the obligation of which is to hold the merchandise unopened for ten days after the examination of public-store cases, or until permission to open the same is secured by him from the collector, and then to open them in the presence of a customs inspector. In violation of that bond the importer opened the merchandise and discovered that it was totally destroyed by decay. *Held*, that the importation will not be treated as a nonimportation, for the reason that it has passed into the limits of the United States and entered into the commerce thereof.—Ibid.

(*d*) Foreign goods, once lawfully admitted into the United States, if reexported or voluntarily placed within the limits of a foreign jurisdiction lose the character imparted to them by such admission, and if reimported into the United States it must be done in conformity with the law governing the importation of goods of foreign growth or manufacture from a foreign country.—Ten Cases of Opium (1 Deady, 62; 23 Fed. Cas., 840).

(*e*) Goods, of whatever growth or manufacture, brought from a foreign port or place and landed at a port or place within the United States without a permit are forfeited to the United States.—Id.

(*f*) Where goods are withdrawn from a bonded warehouse to avoid the payment of internal-revenue tax, exported from a domestic port, carried beyond the jurisdiction of the United States, and then brought back into a domestic port, they are imported goods, although not actually landed in any foreign port or place.—McGlinchy *v.* United States (4 Cliff., 312; 16 Fed. Cas., 118.)

(*g*) Two double-barrel breech-loading shotguns imported in 1893 and duty paid, the guns found to be defective and returned to the foreign manufacturer for alteration, and reimported in 1894. The importer claims that duty should be assessed only upon the value of the parts changed or altered. *Held*, that there is no law entitling him to the relief sought.—T. D. 15236, G. A. 2729.

(*h*) A pump of English manufacture sent as part of a wrecking apparatus to be used to raise an American steamer wrecked on the coast of British Columbia. Returned and assessed under paragraph 215, act of 1890. Claim that it was free overruled.—T. D. 15321, G. A. 2755.

(*i*) Silk and lace goods imported in a trunk at New York and duties paid. Goods taken possession of by the importer and shipped in the trunk as baggage

to San Francisco, through Canada, not corded and sealed by United States customs officers, but only by Canadian customs officer. Held dutiable at San Francisco as a new importation.—T. D. 16418, G. A. 3207.

(*a*) A reimportation of exported merchandise is ordinarily to be considered, for all customs purposes, as a new importation and is dutiable accordingly.—T. D. 21504, G. A. 4527.

(*b*) Watch bought in Switzerland in 1899, imported, afterwards returned to Switzerland to be repaired, and reimported by the original purchaser and importer. *Held*, that the rule as to imported goods is that they are subject to duty unless there is some provision exempting them, and that a reimportation is, in general, to be treated as an original importation (art. 1438, Reg. 1899).—T. D. 22648, G. A. 4816.

(*c*) In 1850 a new vessel sailed from Boston to New Orleans and thence to Liverpool having a set of anchors and chains as a part of her equipments. It was her first voyage. At Liverpool her master, by direction of her owner, previously given, bought another set of four anchors and chain cables. Nothing had happened during the voyage to make anchors and chain cables with which she started less seaworthy than when she left the United States. The new set was purchased for the alleged reason that the former set was too light to hold the vessel while lying at anchor in the river Mersey. The new set used and the old set tranferred to another vessel after return to the United States. Held dutiable.—Weld *v.* Maxwell (4 Blatchf., 136; 29 Fed. Cas., 614).

(*d*) If an anchor and chain cable is purchased abroad by an American vessel to supply the place of one which has become unseaworthy from any cause after the sailing of the vessel from a port of the United States, and if such purchase is made bona fide for the use of such vessel and not to sell it again as merchandise, and if it is used for the vessel, then it is bona fide a part of the equipments and appurtenances of the vessel and not subject to duty.—Weld *v.* Maxwell (4 Blatchf., 136; 29 Fed. Cas., 614).

(*e*) To be merely used as a part of the equipments and appurtenances of a vessel is not sufficient to change the character of the articles and to convert them from goods, wares, and merchandise into a portion of the vessel. They must also be bona fide such a part, under a necessity not occasioned by any fault of her master or owners in not properly equipping her originally for her voyage.—Id.

(*f*) An anchor and chain cable which is bona fide a part of the equipments and appurtenances of an American vessel is not on being brought by her to the United States subject to duty.—Id.

(*g*) German vessel sailed from Charleston and was towed into Hampton Roads in a disabled condition, having broken her screw shaft. Vessel placed in dry dock and new screw shaft telegraphed for, which arrived, was entered, and placed on the vessel. *Held*, that the shaft was dutiable.—T. D. 11220, G. A. 579.

(*h*) A vessel lost her anchor, which was recovered and shipped to her at Port Townsend. *Held*, that the anchor was part of the equipment of the ship, temporarily separated from her and not dutiable.—T. D. 13779, G. A. 1973.

(*i*) Prize goods brought in by ships of war are liable to the payment of duties as to the moiety belonging to the officers and crew of the capturing ship, but no duties are payable on the moiety belonging to the United States. The whole of that moiety belongs to the navy pension fund.—The Liverpool Hero (2 Gall., 184; 15 Fed. Cas., 639).

(*a*) If captured goods claimed by a neutral owner be by consent sold under order of the court and afterwards by the final sentence of the court the proceeds are ordered to be restored to such owner, the amount of the duties due to the United States upon the importation of the goods must be paid.—Brig Concord (9 Cranch, 387).

(*b*) Opium shipped on board a steamship at Honolulu for Panama via San Francisco, intended to be transferred on landing to another steamer at San Francisco running to Panama in connection with the steamship from Honolulu and entered on the manifest and bills of lading and reported to the collector as being in transit for Panama, the owner having applied to the collector for a permit to make the transshipment and offered to give the security prescribed by statute and a permit having been refused, was held not to be liable for duties and a seizure for nonpayment of duties held to be illegal.—R. S. 2502, 2931, and 2979 construed; McLean *v.* Hager (31 Fed. Rep., 602).

(*c*) Goods saved from a wreck and brought within the United States are subject to duty under the acts of 1818 and 1823.—Blatchf. & H., 114.

(*d*) Import duties upon wrecked goods are to be paid out of the gross proceeds before deducting salvage, and are not to be charged exclusively upon the owner's share of the salvage.—Id.

(*e*) Where property is salved on the high seas and brought by the salvors within the limits of the United States, the salvage claims are entitled to priority over the claims of the Government for duties.—Merritt *v.* One Case of Wool (32 Fed. Rep., 111).

(*f*) Goods so brought into the United States are not imported goods in the sense of the customs laws, so as to necessarily attach the right to duties.—Id.

(*g*) But where the goods so brought within the United States subsequently, by virture of a sale, pass into consumption within the United States an equitable right on the part of the Government to be paid duties arises, not taking precedence, however, of the salvage claims.—Id.

(*h*) Two war ships wrecked in the harbor of Apia, Samoa, in 1888 and wrecks presented to the Samoan Government, which Government engaged a San Francisco firm to gather and transport the material to the United States on an agreement to give the firm a share of the profits. *Held*, that the merchandise is not free as wreckage (art. 426, Reg. 1884), but has become the subject of purchase and sale and is merchandise.—T. D. 11582, G. A. 757.

(*i*) Goods furnished gratuitously are dutiable.—T. D. 14558, G. A. 2350.

(*j*) With the ratification of the treaty of peace with Spain, April 11, 1899, the island of Porto Rico ceased to be a "foreign country" within the meaning of the tariff laws, and duties collected on merchandise imported from Porto Rico during June, July, or September, 1899, were illegally exacted.—De Lima *v.* Bidwell (182 U. S., 1), The Insular Cases.

(*k*) Duties upon imports from the United States to Porto Rico collected by the military commander and by the President as Commander-in-Chief from the time possession was taken of the island until the ratification of the treaty of peace were legally exacted under the war power, but this right to exact duties upon importations from Porto Rico to New York ceased with the ratification of the treaty of peace, and with it the correlative right to exact duties upon imports from New York to Porto Rico.—Dooley *v.* United States (182 U. S., 222), Armstrong *v.* United States (182 U. S., 243), The Insular Cases.

(*l*) In passing upon the question of the dutiability of merchandise imported into New York from Porto Rico upon which duty had been assessed

under the provisions of the act of May 1, 1900, known as the Foraker Act, imposing duties on goods imported into the United States from Porto Rico, it was held that the island of Porto Rico is a territory appurtenant and belonging to the United States, but not a part of the United States within the revenue clauses of the Constitution; that the Foraker Act is constitutional so far as it imposes duties upon imports from such islands, and that duty on a cargo of oranges imported into New York from Porto Rico in November, 1900, was legally exacted.—Downes *v.* Bidwell (182 U. S., 244), The Insular Cases.

(*a*) The constitutional inhibition against export duties is limited to articles exported to a foreign country and has no application to Porto Rico, which in the case of De Lima *v.* Bidwell (182 U. S., 1) was held not to be a foreign country within the meaning of the general tariff law then in force.—Dooley *v.* United States (183 U. S., 151), The Insular Cases.

(*b*) The duty imposed by the act of Congress taking effect May 1, 1900, known as the Foraker Act, upon merchandise going into Porto Rico from the United States is not an export tax or duty, and the act is constitutional.—Ibid.

(*c*) Merchandise imported from the Philippine Islands subsequent to the ratification of the treaty of peace between the United States and Spain April 11, 1899, to wit, in September, 1900, was not legally liable to any duty, said islands having ceased to be foreign territory within the meaning of the tariff laws at the date of the ratification.—De Lima *v.* Bidwell (182 U. S., 1) reaffirmed and applied; Fourteen Diamond Rings (183 U. S., 176).

(*d*) Cuba was, as to the United States, a foreign country during the occupation of that island by American military forces previous to the transfer of the island to Cuban government and control on May 20, 1902, and importations from the United States into Cuba during the American control and prior to that date were properly subject to the duties levied by the American military authorities.—Galban *v.* United States (40 Ct. Cls. Rep., 495; T. D. 27946).

(*e*) After the island of Porto Rico had passed into American control goods imported from the United States were non dutiable, and hence it was no crime to bring goods into Porto Rico from the United States without entering them of paying duties thereon.—Basso *v.* United States (40 Ct. Cls. Rep., 202; T. D. 27949).

(*f*) Merchandise is not imported from a foreign country, within the meaning of the tariff laws, until it actually arrives at a port of entry of the United States, and it is dutiable under the law in force at the time of its arrival. Goods which left the Philippine Islands before the ratification of the treaty with Spain by which the islands were ceded to the United States, but which did not arrive at a port of entry of the United States until after the treaty took effect, were not subject to duty.—American Sugar Refining Company (124 Fed. Rep., 677).

(*g*) Sugar which left Porto Rico on April 8, 1899, while the island was still Spanish territory, but which did not arrive at the port of New York until after the taking effect of the treaty ceding the island to the United States, was not subject to duty, as at the time of its arrival Porto Rico had ceased to be a foreign country.—American Sugar Refining Company (124 Fed. Rep., 683).

(*h*) Porto Rico ceased to be a foreign country for tariff purposes on April 11, 1899, on which day ratifications of the treaty with Spain were exchanged, and merchandise entered at any hour on that day was not subject to duty.—Howell *v.* Bidwell (124 Fed. Rep., 683).

(*a*) The treaty by which the island of Porto Rico was ceded to the United States became effective on April 11, 1899, when ratifications were exchanged, and not on December 10, 1898, when it was signed, nor on February 16, 1899, when it was ratified by the Senate and the President of the United States, nor on March 19, 1899, when it was ratified by the Queen Regent and Cortes of Spain.—Discussion of when treaties become effective, Armstrong *v.* Bidwell (124 Fed. Rep., 690).

(*b*) The order of the President, dated July 12, 1898, that "upon the occupation of any ports and places in the Philippine Islands by the forces of the United States" duties should be levied and collected "as a military contribution" was a measure taken with reference alone to the war with Spain and did not extend to the period including the subsequent insurrection in those islands. It was intended to deal with imports from foreign countries only, and duties exacted on importations from New York into Manila after the exchange of the ratifications of the treaty of peace with Spain (30 Stat., 1754) April 11, 1899, were not subject to such duties.—Lincoln et al. *v.* United States (197 U. S., 419; T. D. 26393).

(*c*) The act of July 1, 1902 (32 Stat., 691), ratifying the action of the President in his order of July 12, 1898, approved the action of the authorities only so far as in accordance with the provisions of such order and did not extend to the imposition of duties on merchandise imported into Manila from New York after the exchange of ratifications of the treaty of peace with Spain (30 Stat., 1754). which was not authorized by such order.—Ibid.

(*d*) After the title to the Philippines passed to the United States there was nothing in the insurrection there of sufficient gravity to give to the islands the character of foreign countries within the meaning of a tariff act.—Ibid.

(*e*) The act of July 1, 1902 (32 Stat., 691), ratifying the order of the President, dated July 12, 1898, under which duties were collected by the Philippine government on merchandise imported into the Philippines from the United States after they had passed into American possession, related only to collections made prior to the exchange of ratifications of the treaty of peace with Spain April 11, 1899. The right to levy duties on merchandise brought from the United States ceased at the time of such exchange, though military occupation still continued.—Lincoln et al. *v.* United States (202 U. S., 484; T. D. 27413).

(*f*) Congress had the power to ratify the collection of duties imposed by the Philippine government on importations into the Philippines subsequent to the acquisition of those islands by the United States, and under the act of June 30, 1906 (34 Stat., 636), ratifying the collection of all duties prior to March 8, 1902, duties are not recoverable that were paid on importations from the United States.—United States *v.* Heinszen (206 U. S., 370; T. D. 28237).

(*g*) Where an agent of the United States has without precedent authority exercised in the name of the United States a power which Congress has the right to bestow, Congress may ratify and confirm such unauthorized act, and thus retroactively give it validity when rights of the parties have not intervened.—Ibid.

(*h*) In dealing with the Philippines Congress has power to delegate legistive authority to such agencies as it may select.—Ibid.

(*i*) In testing the validity of an act of Congress ratifying the imposition of duties previously collected an important consideration in favor of such validity is that, although the duties were illegally exacted, the illegality was not the result of an inherent want of power to have authorized the imposition, but sim-

ply arose from the failure to delegate to the collecting officials the authority essential to give immediate validity to their enforcement of the payment of duties.—Ibid.

(*a*) The act of June 30, 1906 (34 Stat., 636), ratifying the previous imposition of duties on importations into the Philippines does not violate the fifth amendment to the Constitution by requiring the taking of property without due process of law.—Ibid.

(*b*) The fact of the commencement of a suit against the Government for duties illegally exacted does not affect the power of Congress to ratify the exactions by causing the statute to become repugnant to the fifth amendment to the Constitution, prohibiting the taking of property without due process of law.—Ibid.

(*c*) Cuba did not by reason of the treaty with Spain become a part of the United States, and for tariff purposes it remains a foreign country.—T. D. 21738, G. A. 4594.

(*d*) Importations from Cuba are dutiable.—T. D. 22019, G. A. 4659.

(*e*) Cuba, as between Spain and the United States—indeed as between the United States and all foreign nations—upon the cessation of hostilities with Spain and after the treaty of Paris was to be treated as if it were conquered territory; but as between the United States and Cuba that island is territory held in trust for the inhabitants of Cuba, to whom it rightfully belongs and to whose exclusive control it will be surrendered when a suitable government shall have been established by their voluntary action.—Neely *v.* Henkel (180 U. S., 109, 120).

(*f*) Cuba is none the less foreign territory within the meaning of the act of June 6, 1900, because it is under a military governor appointed by and representing the President in the work of assisting the inhabitants to establish a government of their own.—Neely *v.* Henkel (180 U. S. 109, 120).

(*g*) The status of Cuba as a foreign country was not changed by the operation of the treaty with Spain, and merchandise from that island is dutiable.—T. D. 23087, G. A. 4932.

(*h*) Query: Whether sponges obtained from the high seas about 30 or 40 miles from the Florida coast are articles imported from foreign countries.—T. D. 27912, G. A. 6541.

(*i*) The Isle of Pines is a part of Cuba, and therefore a foreign country, and importations therefrom are subject to the tariff laws of the United States.—Pearcy *v.* Stranahan (205 U. S., 257; T. D. 28108).

(*j*) The joint resolution of July 7, 1898, provided for the annexation of the Hawaiian Islands to the United States and declared that "until legislation shall be enacted extending the United States customs laws and regulations to the Hawaiian Islands the existing customs relations of the Hawaiian Islands with the United States and other countries shall remain unchanged." Duties were accordingly assessed upon goods brought from the Hawaiian Islands, against the protest of importers claiming free entry upon the ground that the Hawaiian Islands had become part of the United States by virtue of the said joint resolution.—T. D. 22400, G. A. 4735.

(*k*) Whether the Constitution extends ex proprio vigore, with all its limitations, to newly acquired territory not yet admitted as a State, or whether the power of Congress over the territory is general and plenary to make such rules and regulations as it may see fit, subject only to constitutional limitations in favor of personal rights. Query.—Id.

(*a*) Whether newly acquired territory remains a foreign country for tariff purposes until Congress by special legislation extends the tariff and revenue laws over it and establishes collection districts therein. Query.—Id.

(*b*) It seems upon these points the opinions of the courts and the jurists are in conflict, if not inextricable confusion.—Id.

(*c*) It is a well settled principle that a court should not pronounce an act of Congress unconstitutional unless its incompatibility with the constitution is clear, decided, and inevitable.—Id.

(*d*) The protest of the importers claimed the unconstitutionality of the legislation continuing in force the tariff duties between the Hawaiian Islands and the United States, as being in violation of those clauses of the Constitution which provide (*a*) that duties shall be uniform throughout the United States; (*b*) that no tax shall be levied upon articles exported from any State.—Id.

(*e*) *Held*, that in view of the before-mentioned considerations the protest should be overruled, the question being deemed one of sufficient importance to require the determination of the Supreme Court.—Id.

(*f*) The provision of the joint resolution for the annexation of the Hawaiian Islands, which retained in force the same customs duties between such islands and the ports of the United States as formerly, is constitutional. Sustaining the Board.—Crossman *v.* United States (105 Fed. Rep., 608).

(*g*) The President was authorized to establish a military government and a war tariff in Porto Rico, which was acquired from Spain by conquest, the title being only confirmed and perfected by subsequent treaty.—T. D. 22018, G. A. 4658.

(*h*) The Board of General Appraisers sitting as a board of classification will take judicial cognizance of all laws, Executive proclamations, and public documents showing the political and fiscal relations of this country to Spain and Porto Rico.—Id.

(*i*) The treaty of Paris (30 Stat., 1754) became the supreme law of the land within the meaning of article 1, section 2, of the Constitution, as an act of Congress is, only, so far as not being merely executory, it prescribes a rule by which the rights of the private citizen or subject may be determined and enforced in a court of justice. In other respects it addresses itself to the political and not to the judicial department of the Government.—Id.

(*j*) The cession of Porto Rico to the United States did not ipso facto bring that island within the operation of the general tariff laws of this country without special Congressional legislation on the subject.—Id.

(*k*) Jute bags for sugar imported into Porto Rico from Germany are not free under section 3, act of April 12, 1900 (31 Stat., 77), and War Department Circular 115, of January 17, 1899. The exemption from duty accorded by said section extends only to such goods when imported from the United States.—T. D. 23269, G. A. 4988.

(*l*) The General Appraisers have jurisdiction to examine and decide protest cases arising upon decisions of collectors in Porto Rico.—T. D. 22410, G. A. 4739.

(*m*) There is no discrimination in Porto Rico in conflict with treaty in respect to port charges, such as entrance and clearance dues, light-house dues, and tonnage duties, between American and Spanish vessels.—T. D. 22507, G. A. 4773.

(*n*) The boundaries of the United States can be enlarged and the operation of its institutions and laws extended over new territory only by the treaty-making power or the legislative authority. The occupation of territory conquered in war, while it gives the United States title to such territory as against

foreign nations, does not change the status of its inhabitants, who remain foreigners so far as regards their relations to the United States and its laws.—Goetze *v.* United States (C. C.), (103 Fed. Rep., 72).

(*a*) A treaty ceding territory to the United States in order to have the effect of incorporating such territory as an integral part of the United States under the Constitution and of giving its inhabitants the status of citizens thereof must do so by express provision or by necessary implication. Whether a treaty is sufficient without legislation is not clearly established, but the mere fact of acquiring title to the soil and dominion over it can not change the constitutional status of the inhabitants.—Id.

(*b*) By the conquest and occupation of Castine by the enemy that territory passed under the temporary allegiance and sovereignty of the enemy, and of course the sovereignty of the United States was during the same period suspended and the laws of the United States could no longer be rightfully enforced there. Castine during such occupation was not a port of the United States with reference to the nonimportation acts. Therefore the bringing of British goods from Halifax to Castine during the occupation was not an offense against those acts.—United States *v.* Hayward (2 Gall., 485; 26 Fed. Cas., 240).

(*c*) By the conquest and military occupation of a portion of the territory of the United States by a public enemy that portion is to be deemed a foreign country so far as respects our revenue laws.—United States *v.* Rice (4 Wheat., 246).

(*d*) Goods imported into territory of the United States occupied by a public enemy are not imported into the United States and are subject to such duties only as the conqueror may impose.—Id.

(*e*) The subsequent evacuation of the conquered territory by the enemy and resumption of authority by the United States can not change the character of past transactions. The jus postliminii does not apply to the case, and goods previously imported do not become liable to pay duty to the United States by the resumption of their sovereignty over the conquered territory.—Id.

(*f*) Duties collected in California between February 3, 1848 (the date of the treaty of peace), and November 13, 1849 (when the collector entered on the duties of his office), were not illegally exacted and can not be recovered back.—Cross *v.* Harrison (16 How., 164).

(*g*) The capture and occupation of Tampico during the war with Mexico, though sufficient to cause it to be regarded by other nations as a part of our territory, did not make it a part of the United States under our Constitution and laws. It remained foreign country within the meaning of the revenue laws of the United States.—Fleming *v.* Page (9 How., 603).

(*h*) The conquest and occupation of Santiago by the United States military authorities did not make that territory a part of the United States. For tariff purposes it remained a foreign port.—T. D. 21476, G. A. 4515.

(*i*) Merchandise transported from New Orleans to Santiago de Cuba while that place was within the military occupation of the United States must be deemed to be "exported" from this country. The fact that it is afterwards returned to New Orleans without having been landed does not take it out of the category of imported merchandise dutiable.—Id.

SCHEDULE A.—CHEMICALS, OILS AND PAINTS.

1897 **1.** ACIDS: Acetic or pyroligneous acid, not exceeding the specific gravity of one and forty-seven one-thousandths, three-fourths of one cent per pound; exceeding the specific gravity of one and forty-seven one-thousandths, two cents per pound; boracic acid, five cents per pound; chromic acid and lactic acid, three cents per pound; citric acid, seven cents per pound; salicylic acid, ten cents per pound; sulphuric acid or oil of vitriol not specially provided for in this Act, one-fourth of one cent per pound; tannic acid or tannin, fifty cents per pound; gallic acid, ten cents per pound; tartaric acid, seven cents per pound; all other acids not specially provided for in this Act, twenty-five per centum ad valorem.

1894
1. Acetic or pyroligneous acid, twenty per centum ad valorem.
2. Boracic acid, three cents per pound.
3. Chromic acid, four cents per pound.
4. Citric acid, twenty-five per centum ad valorem.
5. Tannic acid or tannin, sixty cents per pound.
6. Tartaric acid, twenty per centum ad valorem.

363. Acids used for medicinal, chemical, or manufacturing purposes, not especially provided for in this Act. (Free.)

643. Sulphuric acid: *Provided*, That upon sulphuric acid imported from any country, whether independent or a dependency, which imposes a duty upon sulphuric acid exported from the United States, there shall be levied, and collected the rate of duty existing prior to the passage of this Act. (Free.)

1890
1. Acetic or pyroligneous acid, not exceeding the specific gravity of one and forty-seven one-thousandths, one and one-half cents per pound; exceeding the specific gravity of one and forty-seven one thousandths, four cents per pound.
2. Boracic acid, five cents per pound.
3. Chromic acid, six cents per pound.
4. Citric acid, ten cents per pound.
5. Sulphuric acid or oil of vitriol, not otherwise specially provided for, one-fourth of one cent per pound.
6. Tannic acid or tannin, seventy-five cents per pound.
7. Tartaric acid, ten cents per pound.

473. Acids used for medicinal, chemical, or manufacturing purposes, not specially provided for in this act. (Free.)

1883
12. Acid, acetic, acetous, or pyroligneous acid, not exceeding the specific gravity of one and forty-seven one-thousandths, two cents per pound; exceeding the specific gravity of one and forty-seven one-thousandths, ten cents per pound.
13. Acid, citric, ten cents per pound.
14. Acid, tartaric, ten cents per pound.

43. Pure boracic acid, five cents per pound; commercial boracic acid, four cents per pound.
47. Chromic acid, fifteen per centum ad valorem.
109. Acid, tannic, and tannin, one dollar per pound.
594. Acids used for medicinal, chemical, or manufacturing purposes, not specially enumerated or provided for in this act. (Free.)

DECISIONS UNDER PARAGRAPH 1, ACT OF 1897.

(*a*) Boracic acid, 93 per cent, dutiable as boracic acid and not under paragraph 11, as borate material, nor paragraph 4, paragraph 3, or section 6.—T. D. 21429, G. A. 4504.

(*b*) Carboleum, so-called, imported in steel cylinders or tubes, a liquid substance known commercially and in chemistry as "carbonic acid," and also as "carbonic acid gas," and described by the symbol CO_2, is dutiable as an acid not specially provided for.—T. D. 19134, G. A. 4107.

(*c*) Carboleum contained in steel capsules or containers, and known as sparklets, is dutiable as an acid not specially provided for and not as entireties

as manufactnres of metal. The containers are the usual and necessary coverings and not separately dutiable.—T. D. 22402, G. A. 4737.

(*a*) Cinnamic acid can be produced from benzaldehyd which is produced from bitter almonds, and also from indigo and gum benzoin. For economic and commercial reasons it has, however, within recent years been produced synthetically, almost wholly, if not entirely, as a commercial article from the hydrocarbon tolnol or tolnine derived from coal tar. It differs essentially from the benzaldehyd of commerce, being a more advanced and expensive product, and, consequently, is not free under paragraph 524, as benzaldehyd. It was assessed as an acid not specially provided for.—T. D. 22563, G. A. 4788.

(*b*) Tetra-chlor-phthalic acid or anhydride is dutiable under the provision for all other acids not specially provided for, being a distinct and different article from phthalic acid, and not inclnded in paragraph 464 or 524. It was held by the United States circuit court for the southern district of New York to be exempt from duty under paragraph 473, act of 1890, but the provisions of that paragraph differed essentially from the corresponding provisions of the present act.—T. D. 22664, G. A. 4824.

(*c*) The article known scientifically as "acetic anhydrid," and commercially as "acetic acid anhydrous," though not an acid in chemical composition, held to be one of the substances covered by the provision herein for acetic acid and dutiable accordingly as acetic acid.—Lueders *v.* United States (140 Fed. Rep., 970; T. D. 26460), reversing T. D. 23426, G. A. 5051, followed.—T. D. 26590, G. A. 6101.

(*d*) An antiseptic preservative, composed of a mechanical mixture of boracic acid and borax, held to be dutiable as borax or as boracic acid according to which is the component material of chief value, by virtue of the provision in section 7, tariff act of 1897, that articles not enumerated, composed of two or more materials, shall be assessed at the highest rate at which the same would be chargeable if composed wholly of the component material thereof of chief value.—Levi *v.* United States (126 Fed. Rep., 420; T. D. 25050), affirming T. D. 24215, G. A. 5276.

(*e*) So-called clarifying powders—a chemical mixture of tannic acid or tannin with organic matter—do not constitute a chemical compound and are dutiable under the provision for tannic acid or tannin.—T. D. 25151, G. A. 5623.

(*f*) Linoleic acid, made from linseed oil and used for polishing purposes, is dutiable as an acid and not as linseed oil.—T. D. 27153, G. A. 6294.

(*g*) So-called olein, consisting of oleic acid, is found to be fit for other uses than soap making, and is dutiable under this paragraph as an acid not specially provided for.—Hill *v.* United States (151 Fed. Rep., 475; T. D. 27747), affirming 143 id., 361; T. D. 27030, and T. D. 25648, G. A. 5807, followed; T. D. 27781, G. A. 6499.

(*h*) Extract of nutgalls made by grinding nutgalls, digesting the powder in water, filtering to remove impurities, and adding a chemical to keep the filtrate from fermenting or molding, but which works no chemical change in the article, is not dutiable either directly or by similitude as tannin or tannic acid.—United States *v.* Proctor (145 Fed. Rep., 126; T. D. 27115), affirming 139 id., 586; T. D. 26544, and reversing T. D. 24395, G. A. 5333.

(*i*) In order to bring an importation within a class of merchandise specified in the tariff as used for certain purposes, the evidence should show that the article was so generally used for one of such as to be understood among those dealing in and using it as falling within that class, but it is not necessary to show that it is universally used for that purpose.—Lutz *v.* Robertson (T. D. 25606).

DECISIONS UNDER THE ACT OF 1894.

(*a*) Vinotanin is dutiable as tannic acid and not as a chemical compound.—T. D. 16437, G. A. 3226.

(*b*) Keller's tannin powder is dutiable as tannin and not under paragraph 16½ (1894) for drugs, etc., nor free under paragraph 363 (1894) as an acid, nor under paragraph 386 (1894) as an article in a crude state used for dyeing or tanning.—T. D. 17354, G. A. 3574.

(*c*) Loretin, a medicinal preparation the medicinal action of which as an antiseptic and otherwise is chiefly due to its acid properties, is free as "an acid used for medicinal purposes" and not dutiable under paragraph 59 (1894) as a medicinal preparation. Reversing the Board of General Appraisers (T. D. 19251, G. A. 4128).—Koechl *v.* United States (C. C.), (84 Fed. Rep., 954).

(*d*) Sludge acid is free as an acid and not dutiable as a product of petroleum.—T. D. 17069, G. A. 3450.

DECISIONS UNDER THE ACT OF 1883.

(*e*) The meaning of paragraph 594 seems to be that acids which are for the reason that, by their chemical combination with other articles, they produce substances medicinal or chemical, or substances which are regarded as the fruits of manufacture, are free.—Lutz *v.* Magone (C. C.), (41 Fed. Rep., 128).

(*f*) Saccharine was not free under the act of 1883 as an "acid used for medicinal, chemical, or manufacturing purposes not specially provided for."—Lutz *v.* Magone (153 U. S., 105).

1897 **2.** All alcoholic perfumery, including cologne water and other toilet waters and toilet preparations of all kinds, containing alcohol or in the preparation of which alcohol is used, and alcoholic compounds not specially provided for in this Act, sixty cents per pound and forty-five per centum ad valorem.

1894 7. Alcoholic perfumery, including cologne water and other toilet waters, and alcoholic compounds not specially provided for in this Act, two dollars per gallon and fifty per centum ad valorem.

1890 8. Alcoholic perfumery, including cologne-water and other toilet waters, two dollars per gallon and fifty per centum ad valorem; alcoholic compounds not specially provided for in this act, two dollars per gallon and twenty-five per centum ad valorem.

1883 100. Alcoholic perfumery, including cologne water, two dollars per gallon and fifty per centum ad valorem.
103. Alcoholic compounds, not otherwise specially enumerated or provided for, two dollars per gallon for the alcohol contained and twenty-five per centum ad valorem.

DECISIONS UNDER PARAGRAPH 2, ACT OF 1897.

(*g*) Broux Mixture, Eau Broux, and other hair dyes containing alcohol are dutiable as alcoholic perfumery and not under paragraph 70 as preparations for the hair.—T. D. 18541, G. A. 3997.

(*h*) Élixir dentifrice des Bénédictines is dutiable as an alcoholic toilet preparation.—T. D. 19530, G. A. 4193.

(*i*) Pasta Mack, a toilet preparation in which alcohol is used, is dutiable under this paragraph.—T. D. 19771, G. A. 4219.

(*j*) Iraldeine, a chemical compound containing alcohol, is dutiable as an alcoholic compound. It is unimportant that the alcohol contained therein is of

small commercial value as compared with the value of the article as imported, inasmuch as Congress clearly intended to reach all alcoholic compounds not specially provided for.—T. D. 22653, G. A. 4821.

(*a*) This paragraph is limited in its application to perfumery, cologne water, and toilet waters and toilet preparations containing alcohol or in the preparation of which alcohol is used.—T. D. 22983, G. A. 4911.

(*b*) A dentifrice held dutiable as a toilet preparation in which alcohol is used and not under paragraph 67 as a medicinal preparation.—Russman *v.* United States (C. C.), (107 Fed. Rep., 266).

(*c*) Herbs immersed in alcohol, imported in kegs, held not dutiable as alcoholic compounds.—Boericke *v.* United States (126 Fed. Rep., 1018; T. D. 24886), reversing T. D. 23354, G. A. 5021.

(*d*) A compound composed in chief value of alcohol is dutiable at the rate of 60 cents per pound and 45 per cent ad valorem under this paragraph. The provisions of this paragraph 291 apply only when the specific rates fixed in other paragraphs are less than $2.25 per gallon.—T. D. 23355, G. A. 5022.

(*e*) Langbein's Eau de quinine or Chinawasser is dutiable as an alcoholic toilet preparation.—T. D. 24070, G. A. 5232.

(*f*) Savon d'iode held to be a medicinal preparation and not a toilet preparation.—T. D. 24216, G. A. 5277.

(*g*) Cannabis indica is dutiable as a medicinal preparation containing alcohol and not as an alcoholic compound.—T. D. 24868, G. A. 5525.

(*h*) The flavoring extract exported from Germany and known as "maitrank essenz," which contains over 13 per cent of alcohol in volume, is dutiable under this paragraph as an alcoholic compound and not under paragraph 292 as a cordial, bitters, or other spirituous beverages therein described.—T. D. 27110, G. A. 6287.

DECISIONS UNDER THE ACT OF 1894.

(*i*) Alcoholic perfumery dutiable under this pararaph and toilet articles dutiable under pararaph 61 (1894), imported in bottles dutiable under paragraph 88 (1894). Certain charges designated as "ausstattung" or "ausstattungen," incurred by the use of labels, cappings, ribbons, cartons, etc., were assessed as a part of the market value of the contents only. *Held*, that such charges should be equitably distributed by apportionment in accordance with the pro rata value of the contents and the coverings.—T. D. 18235, G. A. 3945.

(*j*) Extract of cochineal is dutiable as an alcoholic compound.—T. D. 18749, G. A. 4062.

(*k*) Concentrated lemon and orange juices dutiable as alcoholic compounds and not under paragraph 247 (1894) as fruit juice, nor as a nonenumerated article.—T. D. 17825, G. A. 3759.

(*l*) Sirop de punch, citron extracts, pomerinza spirits, and other preparations containing alcohol held to be dutiable as alcoholic compounds and not under paragraph 240 (1894) as cordials or other spirituous beverages or bitters.—T. D. 16578, G. A. 3274.

DECISIONS UNDER THE ACT OF 1890.

(*m*) Concentrated cherry juice held dutiable as an alcoholic compound and not as cherry juice.—T. D. 15854, G. A. 2954.

(*n*) A preparation of cherry juice, made by subjecting the natural juice to heat in a vacuum to eliminate the watery parts and adding 17 per cent of

alcohol, such preparation being thicker, darker, heavier, and stronger than the natural juice, is a different article from the cherry juice known in trade and commerce at the time of the passage of this act and is dutiable as an alcoholic compound and not as cherry juice. 60 Fed. Rep., 599, reversed.—Smith *v.* Rheinstrom (C. C. A.), (65 Fed. Rep., 984).

(*a*) Lotion Parzival is dutiable as an alcoholic perfumery and not as an application for the hair.—T. D. 15218, G. A. 2711.

(*b*) Maitrank essenz, a fluid compound used as a wine flavoring, containing 13 per cent of absolute alcohol, is dutiable as an alcoholic compound and not under paragraph 340 (1890).—T. D. 14170, G. A. 2169.

(*c*) Rimmel's toilet water, a deodorized alcohol in which various odoriferous substances have been dissolved, is an alcoholic perfumery.—T. D. 13056, G. A. 1561.

(*d*) Rimmel's toilet vinegar, composed of deodorized alcohol, water, acetic acid or acetic ether, gum benzoine, etc., is dutiable as an alcoholic compound.—T. D. 13056, G. A. 1561.

(*e*) Vinaigre de toilette, produced by Roget & Gallet, Paris, is an alcoholic perfumery.—T. D. 13565, G. A. 1837.

DECISIONS UNDER THE ACT OF 1883.

(*f*) Lemon juice fortified by the addition of 7.5 per cent of absolute alcohol remains lemon juice for tariff purposes and is not dutiable as an alcoholic compound.—Morrell *v.* United States (T. D. 26819), reversing T. D. 11245, G. A. 604.

(*g*) Prune juice is dutiable as an alcoholic compound and not as fruit juice.—T. D. 10229, G. A. 7.

(*h*) Prune wine containing 19.97 per cent of alcohol held to be an alcoholic compound. The importer did not claim it to be dutiable as fruit juice.—T. D. 11399, G. A. 682.

(*i*) Floral extracts—jasmin and rose—composed of about 95 per cent of alcohol and 5 per cent of sediment and used in the manufacture of perfumery are alcoholic compounds and not dutiable as alcoholic perfumery.—Fritzsche *v.* Magone (C. C.), (40 Fed. Rep., 228).

(*j*) Thompson's patent prune wine, compounded principally of raisins and prunes crushed in water and fermented with some alcohol afterwards added to prevent souring and containing between 14.6 and 16.28 per cent of alcohol, is dutiable as an alcoholic compound and not as a nonenumerated manufactured article.—59 Fed. Rep., 771, affirmed.—Mackie *v.* Erhardt (C. C. A.), (77 Fed. Rep., 610).

1897 3. Alkalies, alkaloids, distilled oils, essential oils, expressed oils, rendered oils, and all combinations of the foregoing, and all chemical compounds and salts not specially provided for in this Act, twenty-five per centum ad valorem.

1894
60. Products or preparations known as alkalies, alkaloids, distilled oils, essential oils, expressed oils, rendered oils, and all combinations of the foregoing, and all chemical compounds and salts, not specially provided for in this Act, twenty-five per centum ad valorem.
421. Bromine. (Free.)

1890
76. Products or preparations known as alkalies, alkaloids, distilled oils, essential oils, expressed oils, rendered oils, alkalies, alkaloids, and all combinations of any of the foregoing, and all chemical compounds and salts, not specially provided for in this act, twenty-five per centum ad valorem.

92. All preparations known as essential oils, expressed oils, distilled oils, rendered oils, alkalies, alkaloids, and all combinations of any of the foregoing, and all chemical compounds and salts, by whatever name known, and not specially enumerated or provided for in this act, twenty-five per centum ad valorem.

33. Ammonia, anhydrous, liquefied by pressure, twenty per centum ad valorem.

1883 34. Ammonia aqua, or water of ammonia, twenty per centum ad valorem.

25. Oil of bay-leaves, essential, or bay rum essence or oil, two dollars and fifty cents per pound.

113. Oil of cognac, * * * four dollars per ounce.

115. Oil or essence of rum, fifty cents per ounce.

606. Bromine. (Free.)

DECISIONS UNDER PARAGRAPH 3, ACT OF 1897.

(*a*) Anhydrous Adeps Lanæ, a purified wool grease which by the addition of water becomes adeps lanæ hydrous, a preparation of lanoline, is dutiable as rendered oil and not under paragraph 279 as wool grease.—T. D. 21943, G. A. 4642.

(*b*) So-called recovered olive oil obtained in cleaning wool, containing 30 per cent of olive oil and olive fatty acids, is dutiable as an expressed or rendered oil and combinations thereof and is not free under paragraph 626 as olive oil fit only for manufacturing purposes, nor under paragraph 568 as an oil commonly used in soap making.—T. D. 22919, G. A. 4895.

(*c*) Oil made from the fruit of the Chinese oil tree, so-called, is not dutiable as expressed oil, but is free as nut oil.—Hills *v.* United States (127 Fed. Rep., 970; T. D. 24871), in effect overruling T. D. 19907, G. A. 4237, followed: T. D. 24787, G. A. 5479.

(*d*) Artificial oil of cassia is not dutiable under this provision, but is free under paragraph 626 as oil of cassia.—T. D. 24905, G. A. 5535.

(*e*) Bone grease unfiltered and unpressed is not classifiable either as an expressed or rendered oil, but as an unenumerated manufactured article.—T. D. 25550, G. A. 5777.

(*f*) An article consisting of sesame and peanut oils in combination is dutiable as a combination of expressed oils, although the component materials of the article would be free of duty if imported separately.—T. D. 25646, G. A. 5805.

(*g*) Merchandise called Concrete iris de Florence extra, derived from orris root in whole or in part by distillation, is dutiable as an essential oil and is not free as enfleurage grease.—T. D. 26181, G. A. 5972.

(*h*) An oil distilled from yellow wool grease which remains liquid at ordinary temperature and is used mainly for oiling wools in carding and combing operations and which is not shown to be "in truth and substance" wool grease, held to be dutiable as distilled oil and not as wool grease.—T. D. 26539, G. A. 6084.

(*i*) Calcium carbide, an article used for the production of acetyline gas, is dutiable as a chemical compound and not as a nonenumerated article.—T. D. 20555, G. A. 4333.

(*j*) Sulphide or sulphuret of antimony is dutiable as a chemical salt.—T. D. 19901, G. A. 4231.

(*k*) Teerol (tar oil, coal-tar oil, etc.), a patented article known as "carbolineum," being a liquid substance of a dark brown color, somewhat similar in appearance and odor to so-called dead or creosote oil and which is composed of

a distillate of coal tar, known as dead oil, or as heavy oil of coal tar, or as anthracite oil or green oil, and chlorine or chloride of zinc, is dutiable as a chemical compound and not under section 6 and paragraph 15, nor free under paragraph 464 as carbolic acid, or paragraph 524 as dead or creosote oil.—T. D. 21061, G. A. 4426.

(*a*) Where defective or imperfect Welsbach mantles left over as refuse in a factory maufacturing such articles in Canada are reduced by a firing process to thorium oxide (a chemical salt) in the form of ashes, held that such thorium oxide is dutiable as a chemical salt, and not under paragraph 463 as waste.—T. D. 20131, G. A. 4285.

(*b*) Formaldehyde is (with the bottles containing it) dutiable as a chemical compound.—T. D. 22110, G. A. 4683.

(*c*) A dark-brown fluid of a tarry odor imported in drums of 5 gallons each and composed of potash and fatty anhydrides and tar acids of dead oil (or potash soap and creosote oil), which, being used to some extent in the treatment of sheep for certain diseases, is included in the class of nonpoisonous dips, but is susceptible of use and is extensively used as a disinfectant, antiseptic, and for other medicinal purposes generally, was assessed for duty under this paragraph and claimed to be free under paragraph 657 as sheep dip. Protest overruled.—T. D. 22575, G. A. 4790.

(*d*) A composition of resinate of lead (or resin and compounds of lead), manganese, and lime, which is used as a siccative or drier in varnish, linseed oil, paints, inks, and stains and which is generally known in commerce as "varnolette," is dutiable as a chemical compound and is not dutiable as a nonenumerated article or by similitude under section 7.—T. D. 22591, G. A. 4801.

(*e*) The term "chemical compound" is generic in its scope. The phrase "medicinal preparation" as used in paragraph 67 is more specific and limited in latitude than the term "chemical compound."—T. D. 22983, G. A. 4911.

(*f*) Mercury sulphocyanite, mercury nitrate, mercurous cryst., mercury oxycyanide, and mercury bichloride are dutiable as chemical compounds and not as medicinal preparations.—T. D. 22970, G. A. 4909.

(*g*) Dulcin is dutiable as a chemical compound and not as saccharine.—United States *v.* Lehn (113 Fed. Rep., 1005), affirming T. D. 19196, G. A. 4117, followed; T. D. 23666, G. A. 5123.

(*h*) Octopus gloy, a preparation used in filling woolen and cotton fabrics, is dutiable as a chemical compound and not as a preparation fit for use as starch.—United States *v.* Ducas (149 Fed. Rep., 253); T. D. 25604, followed; T. D. 24372, G. A. 5328.

(*i*) Barium dioxide held to be dutiable as a chemical salt.—T. D. 24938, G. A. 5552.

(*j*) Flycatchers composed of metal coated with a chemical compound, said compound exceeding the metal in value, are dutiable as articles composed in part of metal, there being no provision for manufactures of chemical compound.—T. D. 25150, G. A. 5622.

(*k*) A mixture of tannic acid or tannin and organic matter does not constitute a chemical compound.—T. D. 25151, G. A. 5623.

(*l*) Ammonium ichthyol-sulfonate, though a chemical salt, held to be free under the provision in paragraph 626 for ichthyol.—T. D. 25376, G. A. 5703

(*m*) Synthetic coumarin, derived from coal tar, is not dutiable under this paragraph, but under paragraph 15, as a coal-tar preparation not medicinal.—T. D. 25481, G. A. 5745.

(*a*) Thermit, a mechanical mixture of aluminum and oxide of iron in powdered form, is not a chemical compound.—T .D. 25733, G. A. 5832.

(*b*) Gaduol, or morrohuol, an alcoholic extract of cod-liver oil, held to be dutiable as a chemical compound and not as a medicinal preparation.—United States *v.* Merck (136 Fed. Rep., 817; T. D. 25993), affirming 126 id., 438; T. D. 25069, and reversing T. D. 20046, G. A. 4268, followed; T. D. 26065, G. A. 5931.

(*c*) Borate of manganese is dutiable as a chemical compound and not as borate material.—Hempstead *v.* Thomas (129 Fed. Rep., 907; T. D. 25315), reversing 123 Fed. Rep., 346, and T. D. 23768, G. A. 5155; T. D. 25506, G. A. 5757.

(*d*) A mixture of castor and olive oils and oleic acid is not a chemical compound, for the reason that the ingredients therein do not chemically combine; nor is such a mixture a combination of expressed oils.—T. D. 25410, G. A. 5718, affirmed without opinion in Isaacs *v.* United States, suit 3627 (T. D. 27773).

(*e*) Extract of nutgalls is not a chemical compound.—United States *v.* Proctor (145 Fed. Rep., 126; T. D. 27115).

(*f*) Soadine, a compound resulting from chemical reaction between several sodium salts, is dutiable as a chemical compound or salt.—T. D. 26635, G. A. 6125.

(*g*) Artificial musk, the result of a chemical combination of xylol-iso-butyl alcohol and nitric acid, is dutiable as a chemical compound.—T. D. 26693, G. A. 6148.

(*h*) Crude synthetic camphor is not dutiable as a chemical compound, but is free as crude camphor.—T. D. 26995, G. A. 6263; affirmed in United States *v.* Schering (T. D. 28576).

(*i*) Welding material composed of a mechanical mixture of borax, iron filings, wire, and oxide of iron (borax chief value) is not dutiable as a chemical compound, but as an article composed in part of metal not specially provided for.—T. D. 27051, G. A. 6269.

(*j*) Chrome alum, an article which results from the conversion of anthracene into anthraquinon and which appears in its highly finished state in the form of crystals, this process of crystallization being equivalent to refining, is not an article in a crude state, but is a chemical salt dutiable under this paragraph.—T. D. 28346, G. A. 6647.

(*k*) The fact that merchandise has received the same classification continuously under three tariff acts should receive great weight.—Ibid.

DECISIONS UNDER THE ACT OF 1894.

(*l*) Antimonsaure is dutiable as a chemical compound and is not free under paragraph 363 (1894) as an acid, nor under paragraph 376 (1894) as antimony ore, etc., nor under paragraph 443 (1894) as a coal-tar preparation.—T. D. 17854, G. A. 3788.

(*m*) Crystal carbonate is dutiable as an alkaline chemical salt and not as soda ash or sal soda.—T. D. 16006, G. A. 3030; T. D. 17938, G. A. 3813.

(*n*) Carbonate of strontia is dutiable as a chemical salt and not as prepared chalk nor as a nonenumerated article, nor free as oxide of strontia or peroxide of strontian and strontianite.—T. D. 17624, G. A. 3672.

(*o*) Coumarine held dutiable under this paragraph and not free under paragraph 443 as a nonmedicinal coal-tar preparation.—T. D. 16855, G. A. 3374.

(*p*) Carbolineum avenarius, a liquid substance of a dark-brown color and tarry odor, is dutiable as a distilled oil and is not free as a product of coal tar.—T. D. 17328, G. A. 3548.

(*a*) Cyanide of potassium is dutiable as a chemical salt and is not free as a coal-tar preparation.—T. D. 17633, G. A. 3681.

(*b*) Chloride of magnesia is a chemical salt and is not free as kieserite nor as magnesium.—T. D. 18007, G. A. 3851.

(*c*) Dixon's traction-belt dressing and leather preservative is dutiable under this paragraph and not free as grease for dressing leather.—T. D. 18079, G. A. 3881.

(*d*) Formaldehyde, a manufacture of formic acid and alcohol, is dutiable as a chemical compound and not as a nonenumerated article, nor free under paragraph 443 as a coal-tar preparation.—T. D. 16992, G. A. 3420.

(*e*) Germol is dutiable as a chemical compound, and not free as a coal-tar preparation.—T. D. 15687, G. A. 2868; reversed in T. D. 18137, G. A. 3894.

(*f*) Mannite, a white powder, is dutiable under this paragraph and not free as manna.—T. D. 17926, G. A. 3801.

(*g*) Neutraline is dutiable as distilled oil and not free as a product of crude petroleum.—T. D. 15718, G. A. 2899.

(*h*) Putty powder is dutiable as a chemical compound and not as an oxide.—T. D. 18521, G. A. 3977.

(*i*) Hyposulphite of soda is dutiable as a chemical salt and not as soda crystal.—T. D. 15706, G. A. 2887.

(*j*) Sulphite of soda, a chemical salt distinct from sulphate of soda, is dutiable under this paragraph and not free under paragraph 622.—T. D. 18006, G. A. 3850.

(*k*) Smelling salts dutiable as a chemical compound and not as a toilet preparation.—T. D. 16211, G. A. 3090.

(*l*) Saltre Lavandre, a perfumed smelling salts, is dutiable as a chemical salt and not as perfumery, nor as a nonenumerated article.—T. D. 17628, G. A. 3676.

(*m*) Concentrated solution of thorium nitrate dutiable as a chemical compound and not as a nonenumerated article.—T. D. 16643, G. A. 3288.

(*n*) Smelling salts dutiable as chemical salts and not as perfumery.—T. D. 20921, G. A. 4394.

(*o*) Tannin œnopepin is dutiable as a chemical compound and not as tannic acid.—T. D. 17409, G. A. 3600.

(*p*) Zinsaure is dutiable as a chemical salt and not free as an acid nor as a coal-tar product.—T. D. 16213, G. A. 3092; T. D. 17813, G. A. 3747.

(*q*) Perfumed smelling salts dutiable under this paragraph as chemical salts and not as articles of perfumery. Sustaining the Board of General Appraisers (T. D. 20921, G. A. 4394).—United States *v.* Utard (C. C.), (91 Fed. Rep., 522).

(*r*) Liquid camphor refuse, the substance obtained by drainage from crude camphor and used for the manufacture of camphor oil, is dutiable as an oil and is not free as camphor crude. Sustaining the Board of General Appraisers.—Dodge *v.* United States (C. C.), (77 Fed. Rep., 602); affirmed by C. C. A. (84 Fed. Rep., 449).

(*s*) Camphor oil in its crude state, which is a heavy, oily liquid obtained from the same tree as crude gum camphor (the two being mixed together without any chemical connection and separated merely by drainage), is not free as camphor crude, nor as moss, seaweeds, and vegetable substances, nor as drugs, etc., and the same having been classified by the collector as an oil, as against a protest naming only paragraphs 429, 470, and 558 (1894), held that such classi-

fication must be affirmed. Sustaining the Board of General Appraisers and the circuit court (77 Fed. Rep., 602).—Dodge *v.* United States (C. C. A.), (84 Fed. Rep., 449).

(*a*) Crude cocaine is an alkaloid.—T. D. 12980, G. A. 1531; T. D. 14647, G. A. 2405; Hirzel *v.* United States (53 Fed. Rep., 1006) and C. C. A. (58 Fed. Rep., 772).

DECISIONS UNDER THE ACT OF 1890.

(*b*) Hydrochlorate or muriate of cocaine is dutiable as an alkaloid salt and not as a medicinal preparation, the former being the more specific description. Sustaining the Board of General Appraisers.—In re Mallinckrodt Chemical Works (C. C.), (66 Fed. Rep., 746); Lehn *v.* United States (66 Fed. Rep., 748).

(*c*) Crude cocaine extracted from the leaves of the coca plant is dutiable under this paragraph and not as a medicinal preparation in the preparation of which alcohol is used. Its occasional use upon the surface of the skin for surgical or dental purposes does not constitute it a medicinal preparation. 53 Fed. Rep., 1006, and T. D. 12980, G. A. 1531, and T. D. 14647, G. A. 2405, affirmed.—Hirzel *v.* United States (C. C. A.), (58 Fed. Rep., 772).

(*d*) Betulinum oil distilled from birch tar is dutiable as a distilled oil and not free as tar.—T. D. 12333, G. A. 1105.

(*e*) Oil of birch tar, obtained by the redistillation of birch tar, a black volatile substance with a pungent odor, used to communicate the peculiar fragrance in the preparation of Russia leather, is a distilled oil and is not free as birch tar.—T. D. 12715, G. A. 1364.

(*f*) Camphor oil is a distilled oil.—T. D. 15466, G. A. 2815.

(*g*) A product of the destructive distillation of coal, a redistillation of coal tar, held to be dutiable as distilled oil.—T. D. 11983, G. A. 896.

(*h*) A liquid distillate of coal tar, a chemical compound or combination of compounds, and a coal-tar preparation not a color or dye, held to be a fractional distillate and not free as an acid.—T. D. 13882, G. A. 2035.

(*i*) Dead oil, produced by distillation from coal tar, is dutiable as a distilled oil and not as a preparation of coal tar, nor free as crude carbolic acid.—T. D. 10958, G. A. 453; T. D. 12029, G. A. 942.

(*j*) Dead oil assessed as distilled oil and the value of the barrels containing it added to make market value. The oil claimed to be dutiable as a preparation of coal tar and the barrels free as American manufactures. *Held*, that the oil is a distilled oil and free admission of the barrels denied because regulations not complied with.—T. D. 11064, G. A. 507; affirmed in Schoellkopf *v.* U. S. (147 Fed. Rep., 855; T. D. 27638).

(*k*) Neutraline is dutiable as a distilled oil.—T. D. 13183; G. A. 1604.

(*l*) Liquid paraffine is dutiable as a distilled oil and not free as paraffine.—T. D. 13586, G. A. 1858. Overruled (T. D. 17345, G. A. 3565; 71 Fed. Rep., 694).

(*m*) Heavy oil of wine made by the distillation of alcohol with sulphuric acid is a distilled oil.—T. D. 13498, G. A. 1800.

(*n*) Eucalyptol camphyline is dutiable as a compound of essential oils and not as a coal-tar preparation.—T. D. 15028, G. A. 2605.

(*o*) Ginger grass oil, also known as Turkish oil of geranium and as rose oil, used for the adulteration of attar of roses and in the manufacture of perfumery and for perfuming soap, is dutiable as an essential oil and is not free as an oil for making soap.—T. D. 14808, G. A. 2491.

(*a*) Essential oil of nutmegs is dutiable as essential oil and not free as nut oil.—T. D. 15131, G. A. 2657.

(*b*) Certain merchandise held to be essential oil of nutmeg and not oil of mace.—T. D. 13582, G. A. 1854.

(*c*) An odoriferous essential oil perfumed with the essence of roses is dutiable as essential oil and not free as attar of roses.—T. D. 13557, G. A. 1829.

(*d*) Certain merchandise assessed as expressed oil and claimed to be cocoa butterine, but no proof presented.—T. D. 11362, G. A. 645.

(*e*) Certain grease, a combination of heavy oil of mineral origin, with lime soap, intended for use as a lubricant, held dutiable under this paragraph.—T. D. 13564, G. A. 1836.

(*f*) Certain so-called fusel oil, a mixture of alcohol other than ethyl alcohol, differing from the fusel oil of commerce in color and odor, held to be dutiable as an oil and not as fusel oil.—T. D. 13960, G. A. 2065.

(*g*) Lanæ is dutiable as rendered oil and not as wool grease.—T. D. 15122, G. A. 2648.

(*h*) Acetate of copper is dutiable under this paragraph and is not free as verdigris.—T. D. 13588, G. A. 1860; T. D. 14549, G. A. 2341; T. D. 17845, G. A. 3779.

(*i*) Acetate of copper, though a variety of verdigris and known commercially as pure or distilled verdigris, is dutiable as a chemical compound and is not free as verdigris or subascetate of copper. 71 Fed. Rep., 954, reversed.—United States *v.* Ducas (C. C. A.), (78 Fed. Rep., 339).

(*j*) Acetone is a chemical compound.—T. D. 11974, G. A. 887.

(*k*) A liquid composed of water, acetic acid, and gelatin is dutiable as a chemical compound and not free as liquid albumen.—T. D. 12794, G. A. 1390.

(*l*) Bisulphide of carbon is a chemical compound and not free as an acid.—T. D. 11416, G. A. 699.

(*m*) Binoxide of barium dutiable as a chemical compound and not as sulphate of baryta or barytes, including earth manufactured.—T. D. 15073, G. A. 2626.

(*n*) A mixture of bisulphate of lime and lampblack used as a leather dressing held to be dutiable as a chemical compound.—T. D. 13071, G. A. 1576.

(*o*) Cachon de lavel is a chemical compound and not a wood used expressly for dyeing.—T. D. 11420, G. A. 703.

(*p*) Chloral hydrate is dutiable as a chemical compound and not as a medicinal preparation of which alcohol is a component part. T. D. 11052, G. A. 495, and T. D. 14292, G. A. 2221 reversed.—Appeal of Battle & Co. (C. C.), (50 Fed. Rep., 402); affirmed in United States *v.* Battle & Co. (C. C. A.), (54 Fed. Rep., 141); followed in re Merck (C. C.), (66 Fed. Rep., 724); T. D. 15077, G. A. 2630.

(*q*) Chloralamide is dutiable as a chemical compound and not as a medicinal preparation.—T. D. 15078, G. A. 2631.

(*r*) Cresotine acid, a chemical compound and a coal-tar preparation not a color or dye and having acid properties, assessed as a chemical compound and claimed to be free as an acid. Protest overruled. It would seem to be dutiable under paragraph 19 (1890).—T. D. 12699, G. A. 1348.

(*s*) Direct black is dutiable as a chemical compound and not as a liquid extract of dyewood.—T. D. 15119, G. A. 2645.

(*a*) Diastase is dutiable as a chemical compound and not as a medicinal preparation.—T. D. 15079, G. A. 2632.

(*b*) Galloflavin, produced by treating gallic acid with strong sulphuric acid, is not a coal-tar preparation, but a chemical compound and a dye.—T. D. 12853, G. A. 1449.

(*c*) Hydrated oxide of iron is dutiable under this paragraph and not as waste or as a nonenumerated unmanufactured article; nor is it free as a crude mineral.—T. D. 15013, G. A. 2590.

(*d*) Hydrochlorate or muriate of cocaine is dutiable as a chemical compound and not as a medicinal alcoholic preparation. T. D. 11973, G. A. 886, reversed.—T. D. 15114, G. A. 2640; sustained (66 Fed. Rep., 746, 748).

(*e*) Natural essential oils are products obtained mostly by distillation, while artificial essential oils are chemical compounds and preparations.—T. D. 12845, G. A. 1441.

(*f*) Noir solide or steam black is a prepared dye and a chemical compound.—T. D. 13596, G. A. 1868.

(*g*) Oil of wintergreen, synthetic, is a chemical compound known as an essential oil.—T. D. 12137, G. A. 999.

(*h*) Oil of mustard, synthetic, is a chemical compound, a coal-tar preparation, not a color or dye, is commercially known as essential oil, and is distilled.—T. D. 13589, G. A. 1861.

(*i*) Symphoral or sodium caffeine sulphonate is dutiable as a chemical compound and salt and not as a coal-tar preparation nor as a medicinal preparation.—T. D. 15393, G. A. 2787.

(*j*) Prepared quercitron extract dutiable as a chemical compound.—T. D. 12127, G. A. 989.

(*k*) Peptone is a chemical compound.—T. D. 12698, G. A. 1347.

(*l*) Sodium sulphuret is dutiable as a chemical compound or salt and not free as sodium.—T. D. 15221, G. A. 2714.

(*m*) Tonka-bean crystals not dutiable as a chemical compound.—T. D. 13685, G. A. 1923.

(*o*) The following articles are dutiable as chemical compounds or salts and not under paragraph 74 as medicinal preparations in which alcohol is used:

Aconitine.
Apomorphine hydrochlorate.
Arbutin.
Asphidospermine, pure amorph.
Atropin.
Atropin, pure.
Atropin, valerianate.
Atropin, sulphate.
Berberine, hydrochlorate.
Brucine, phosphate.
Carica papaya.
Caffeine.
Caneroin.
Chelidonine phosphate.
Cineraria, maritima.
Cocaine, muriate.
Cocaine pure.
Cocaine, ph,
Cocaine, citrate, and other cocaine compounds.
Codeia, and its compounds.
Codeina, pure and sulphate.
Colocynthidine.
Cannabine tannate.
Conine, hydrobromate.
Cotoin para.
Daturine, sulphate.
Diostacis.
Diastase of malt.
Dimethyl pyragolm.
Diuritine.
Duboisine, sulphate.
Elaterin, crys.
Ergotin, Bonjean.
Emetine.
Eserine, salicylas,

Eserine, silicylate.
Eserine, sulphate.
Europhen.
Exalgine.
Ext. Indian hemp.
Gelsemine.
Gelsimmine, hydrochlorate.
Glycine.
Guiacol, carbonate.
Guiacol, absolute.
Helenine, Wh. C.
Hœmogallol.
Homatropia, hydrobromate.
Homatropiue.
Hydrastinin.
Hydrastinin, hydrochlorate.
Hydrastinin, sulphate.
Hyoscyamine.
Hyoscyamine, sulphate.
Hyoscine, hydrobromate.
Iodol.
Koussein, amorphous.
Methylacetanilid.
Menthol.
Muscarine, compound.
Narecine, pure.
Pelletierine, tannati.
Phenacetine.
Phenocol, hydrochloride.
Physostigmina, sulphate.
Physostigmine.
Pilocarpine, muriate.
Piperazine.
Podophyllotoxin.
Quassin.
Salipyrin.
Salol.
Salt, gregorye.
Sanguinarine.
Sanguinarine, nitrate.
Scammon, powder.
Scopolamine, hydrobromate.
Scillitoxin.
Scopolomyne, hydrochlorate.
Solocoll.
Sparacine, sulphate.
Sulfonal.
Theobromine.
Theobromine sodium.
Tolypyrin.
Trional.
Trypsin.
Veratrine.

—T. D. 15116, G. A. 2642.

(*a*) Bisulphite of potash was assessed as a chemical salt and claimed to be free as a caustic potash or hydrate of potash. Protest overruled.—T. D. 11053, G. A. 496.

(*b*) Bicarbonate of potash is a chemical salt.—T. D. 11189, G. A. 548.

(*c*) Cumarin, the native odoriferous principle of the tonka bean, is dutiable as an alkaloidal chemical salt.—T. D. 13061, G. A. 1566.

(*d*) A strong aqueous solution of chloride of zinc is dutiable as a chemical salt.—T. D. 13070, G. A. 1575.

(*e*) Chromium flourine is a chemical salt, is not a coal-tar preparation, is a mordant, and not a color or dye.—T. D. 13602, G. A. 1874.

(*f*) Chloride of magnesium is dutiable as a chemical salt and not free as kieserite, as magnesium, or as muriate of potash.—T. D. 13946, G. A. 2051.

(*g*) Cocaine phenate, guaiacol absolute, and salol are chemical compounds and salts and are not dutiable as medicinal preparations.—T. D. 15071, G. A. 2624.

(*h*) Mercury sulphate is a chemical salt.—T. D. 12698, G. A. 1347.

(*i*) Salipyrene is a coal-tar preparation not a color or dye, a chemical salt, and a medicinal preparation. It is dutiable as a chemical salt, and not as a medicinal preparation.—T. D. 15125, G. A. 2651.

DECISIONS UNDER THE ACT OF 1883.

(*j*) Neutraline a la rose, violet, etc., is dutiable as a combination of distilled and essential oils.—T. D. 12351, G. A. 1123.

(*k*) So-called oil of rose held dutiable as an expressed oil and not free as attar of roses.—T. D. 10549, G. A. 199.

(*a*) A product of oil—of expressed or rendered oil—of animal origin held to be dutiable as expressed or rendered oil and not free as grease.—T. D. 10962, G. A. 457.

(*b*) A semisolid material of mineral origin obtained from petroleum and containing no admixture of fatty oil, either animal or vegetable, held dutiable as a distilled oil or an unenumerated manufactured article bearing a similitude to distilled oil and not as a product of coal tar nor as mineral grease.—T. D. 10651, G. A. 235.

(*c*) Binitro toluole is dutiable as a chemical compound.—T. D. 10490, G. A. 140.

(*d*) Dimethyl-aniline is dutiable as a chemical compound and not as a product or preparation of coal tar.—T. D. 10249, G. A. 27.

(*e*) Naphthol sulpho acid is a chemical salt.—T. D. 10491, G. A. 141.

(*f*) Naphthionate of soda is dutiable as a chemical salt and not as a preparation of coal tar.—T. D. 10250, G. A. 28; reversed (49 Fed. Rep., 272; 56 Id., 481; 56 Id., 482).

(*g*) Saccharine, a chemical compound consisting of a dry white powder sweeter by from 280 to 300 times than cane sugar, which is chiefly used in soda and mineral waters, liquors, wines, preserves, chewing tobacco, chewing gums, medicines, and other things, but for the sole purpose of sweetening them, and which, though chemically an acid, is bought and sold as saccharine and not as acid, is dutiable as a chemical compound and is not free under under paragraph 594 (1883).—Lutz *v.* Magone (41 Fed. Rep., 128).

(*h*) Prussiate of soda is a chemical compound or salt.—T. D. 11354, G. A. 637.

(*i*) Nitrite of soda is a chemical salt.—T. D. 11558, G. A. 733.

(*j*) Bichromate of soda is dutiable as a chemical compound or salt and not by similitude as bichromate of potash. 29 Fed. Rep., 684, reversed.—Mason *v.* Robertson (139 U. S., 624).

(*k*) The phrase "chemical compound or salt" is too general to be considered an enumeration, so as to take an article out of the operation of the similitude clause.—Lloyd *v.* McWilliams (31 Fed. Rep., 261).

1897 4. Alumina, hydrate of, or refined bauxite, six-tenths of one cent per pound; alum, alum cake, patent alum, sulphate of alumina, and aluminous cake, and alum in crystals or ground, one-half of one cent per pound.

1894 8. Alumina, alum, alum cake, patent alum, sulphate of alumina, and aluminous cake, and alum in crystals or ground, four-tenths of one cent per pound.

1890 9. Alumina, alum, alum cake, patent alum, sulphate of alumina, and aluminous cake, and alum in crystals or ground, six-tenths of one cent per pound.

1883 32. Alumina, alum, patent alum, alum substitute, sulphate of alumina, and aluminous cake, and alum in crystals or grouud, sixty cents per hundred pounds.

DECISIONS UNDER THE ACT OF 1890.

(*l*) Hydrate of alumina is dutiable as alumina and not free under paragraph 501 as beauxite.—T. D. 15980, G. A. 3004.

(*m*) The white powder known to the trade as refined bauxite or hydrate of alumina is made by heating in a furnace a mixture of crude bauxite, ground fine, and soda ash until the carbonic acid of the latter is expelled. The mixture

is then cooled and treated with water, which resolves the resulting aluminate of soda, leaving behind the silica, iron, titanic acid of the bauxite, and the solution is treated with gaseous carbonic acid, which converts the soda into a carbonate and allows the precipitation of the alumina. From this precipitate, when washed and dried, results the powder in question. *Held*, that this is alumina and is not free as bauxite. Reversing T. D. 13655, G. A. 1893.—In re Irwin (C. C.), (62 Fed. Rep., 150); Irwin *v.* United States (C. C. A.), (67 Fed. Rep., 232).

1897 **5.** Ammonia, carbonate of, one and one-half cents per pound; muriate of, or sal ammoniac, three-fourths of one cent per pound; sulphate of, three-tenths of one cent per pound.

1894 8½. Ammonia, carbonate of, twenty per centum ad valorem; muriate of, or sal ammoniac, ten per centum ad varlorem; sulphate of, twenty per centum ad valorem.

1890 10. AMMONIA.—Carbonate of, one and three-fourths cents per pound; muriate of, or sal-ammoniac, three-fourths of one cent per pound; sulphate of, one-half of one cent per pound.

1883 35. Ammonia, muriate of, or sal-ammoniac, ten per centum ad valorem.
36. Ammonia, carbonate of, twenty per centum ad valorem.
37. Ammonia, sulphate of, twenty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 5, ACT OF 1897.

(*a*) Sulphate of ammonia is dutiable and is not free under paragraph 569 as a substance used only for manure.—T. D. 20513, G. A. 4324.

(*b*) Sulphate of ammonia, though made exclusively from bone, even when imported and actually used for the manufacture of fertilizers is dutiable under this paragraph and is not free as a substance expressly used for manure. T. D. 14408, G. A. 2292, reversed.—Marine *v.* George E. Bartol & Co. (C. C.), (60 Fed. Rep., 601); followed in T. D. 15132, G. A. 2658.

1897 **6.** Argols or crude tartar or wine lees crude, containing not more than forty per centum of bitartrate of potash, one cent per pound; containing more than forty per centum of bitartrate of potash, one and one-half cents per pound; tartars and lees crystals, or partly refined argols, containing not more than ninety per centum of bitartrate of potash, and tartrate of soda or potassa, or Rochelle salts, four cents per pound; containing more than ninety per centum of bitartrate of potash, five cents per pound; cream of tartar and patent tartar, six cents per pound.

1894 380. Argal, or argol, or crude tartar. (Free.)
73. Tartar, cream of, and patent tartar, twenty per centum ad valorem.
74. Tartars and lees crystals, partly refined, twenty per centum ad valorem.
75. Tartrate of soda and potassa, or Rochelle salts, two cents per pound.

1890 487. Argal, or argol, or crude tartar. (Free.)
90. Tartar, cream of, and patent tartar, six cents per pound.
91. Tartars and lees crystals, partly refined, four cents per pound.
92. Tartrate of soda and potassa, or Rochelle salts, three cents per pound.

1883 519. Argal, or argol, or crude tartar. (Free.)
18. Cream of tartar, six cents per pound.
29. Soda and postassa tartrate, or Rochelle salts, three cents per pound.
31. Tartars, partly refined, including lees crystals, four cents per pound.

DECISIONS UNDER PARAGRAPH 6, ACT OF 1897.

(*c*) Argols crude containing more than 90 per cent of bitartrate of potash is dutiable at 1½ cents per pound and not at 5 cents per pound.—T. D. 20995, G. A. 4413.

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*a*) Brown tartar is dutiable at 5 per cent, as resembling "argol or crude tartar," and not at 20 per cent, as resembling "cream of tartar" (Schedule E.).—Ross *v.* Peaslee (2 Curt., 499; 20 Fed Cas., 1241).

1897 **7.** Blacking of all kinds, twenty-five per centum ad valorem.

1894 9. Blacking of all kinds, twenty per centum ad valorem.

1890 11. Blacking of all kinds, twenty-five per centum ad valorem.

1883 397. Blacking of all kinds, twenty-five per centum ad valorem.

DECISIONS UNDER PARAGRAPH 7, ACT OF 1897.

(*b*) So-called white cream packed in small stone jars, designed for polishing patent-leather boots and shoes, is dutiable as blacking.—T. D. 19415, G. A. 4154.

DECISIONS UNDER THE ACT OF 1890.

(*c*) Curriers' fat blacking is dutiable as blacking and not free as grease.—T. D. 15124, G. A. 2650.

(*d*) Harness liquid for blacking harness is dutiable as blacking.—T. D. 11545, G. A. 720.

1897 **8.** Bleaching powder, or chloride of lime, one-fifth of one cent per pound.

1894 537. Lime, chloride of, or bleaching powder. (Free.)

1890 635. Lime, chloride of, or bleaching-powder. (Free.)

1883 618. Lime, chloride of, or bleaching-powder. (Free.)

1897 **9.** Blue vitriol, or sulphate of copper, one-half of one cent per pound.

1894 405. Blue vitriol, or sulphate of copper. (Free.)

1890 12. Blue vitriol, or sulphate of copper, two cents per pound.

1883 51. Copper, sulphate of, or blue vitriol, three cents per pound.

1897 **10.** Bone char, suitable for use in decolorizing sugars, twenty per centum ad valorem.

1894 9. * * * Bone char, suitable for use in decolorizing sugars, twenty per centum ad valorem.

1890 13. Bone char, suitable for use in decolorizing sugars, twenty-five per centum ad valorem.

1883 88. * * * Bone char, twenty-five per centum ad valorem.

DECISIONS UNDER PARAGRAPH 10, ACT OF 1897.

(*e*) Blood char, suitable for use in decolorizing sugar, being of substantially the same composition as bone char, is dutiable under this provision.—T. D. 26508, G. A. 6076.

(*f*) Blood char is dutiable under this paragraph or as an unenumerated manufactured article at the same rate of duty.—United States *v.* Lueders (148 Fed. Rep., 398; T. D. 27494) followed; T. D. 27609, G. A. 6439.

1897 **11.** Borax, five cents per pound; borates of lime or soda, or other borate material not otherwise provided for, containing more than thirty-six per centum of anhydrous boracic acid, four cents per pound; borates of lime or soda, or other borate material not otherwise provided for, containing not more than thirty-six per centum of anhydrous boracic acid, three cents per pound.

1894 10. Borax, crude, or borate of soda, two cents per pound; borate of lime, one and one-half cents per pound. Refined borax, two cents per pound.

1890 14. Borax, crude, or borate of soda, or borate of lime, three cents per pound; refined borax, five cents per pound.

1883 { 42. Refined borax, five cents per pound.
43. * * * borate of lime, three cents per pound; crude borax, three cents per pound.

DECISIONS UNDER PARAGRAPH 11, ACT OF 1897.

(*a*) The provision for borate material herein includes only such materials in their condition as found in nature. It does not apply to a manufactured article, such as borate of manganese.—Hempstead *v.* Thomas (129 Fed. Rep., 907; T. D. 25315), reversing 123 Fed. Rep., 346, and T. D. 23768, G. A. 5155; T. D. 25506, G. A. 5757.

(*b*) An antiseptic preservative composed of a mechanical mixture of boracic acid and borax held to be dutiable as borax or as boracic acid, according to which is the component material of chief value, by virtue of the provisions of section 7, tariff act of 1897.—Levi *v.* United States (126 Fed. Rep., 420; T. D. 25050), affirming T. D. 24215, G. A. 5276.

(*c*) Borax glass, being one of the well-known and recognized species or kinds of borax, is dutiable as borax.—T. D. 25149, G. A. 5621.

(*d*) Certain borax in which there has been mixed mechanically carbonate of soda held to be adulterated borax, dutiable under the provision herein for borax and not under that for borate of soda.—T. D. 25967, G. A. 5893.

1897 **12.** Camphor, refined, six cents per pound.

1894 10½. Camphor, refined, ten per centum ad valorem.

1890 15. Camphor, refined, four cents per pound.

1883 15. Camphor, refined, five cents per pound.

DECISIONS UNDER PARAGRAPH 12, ACT OF 1897.

(*e*) Certain camphor shown to have been subjected to a new process which resulted in making it slightly purer than the ordinary crude camphor, the difference between the two being a little over one-third of 1 per cent in non-volatile residue, was held to be free of duty under paragraph 515 as crude camphor, the difference being too trifling to justify the classification of one article as crude and the other as refined.—T. D. 24101, G. A. 5243.

(*f*) It is not necessary that refined camphor, which is used slightly as a medicine, but chiefly in the arts, should possess the qualities of camphor for medicinal purposes. It may be considered refined if it is in condition for use in the arts, without further purification.—United States *v.* Schering (T. D. 28576), affirming T. D. 26995, G. A. 6263.

(*g*) Synthetic camphor which responds to some of the tests of refined camphor, but yet is not entirely fit for the uses of refined camphor, held to be free of duty as crude camphor.—Ibid.

DECISIONS UNDER THE ACT OF 1890.

(*h*) Camphor in the form of powder held dutiable as refined camphor.—T. D. 13548, G. A. 1820.

1897 **13.** Chalk (not medicinal nor prepared for toilet purposes) when ground, precipitated naturally or artificially, or otherwise prepared, whether in the form of cubes, blocks, sticks or disks, or otherwise, including tailors', billiard, red, or French chalk, one cent per pound. Manufacturers of chalk not specially provided for in this act, twenty-five per centum ad valorem.

1894 11. Chalk, prepared, precipitated, French, red, and all other chalk preparations not specially provided for in this act, twenty per centum ad valorem.

1890 16. Chalk, prepared, precipitated, French, and red, one cent per pound; all other chalk preparations not specially provided for in this act, twenty per centum ad valorem.

1883 46. Prepared chalk, precipitated chalk, French chalk, red chalk, and all other chalk preparations which are not specially enumerated or provided for in this act, twenty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 13, ACT OF 1897.

(*a*) Chalk, precipitated, not medicinal nor prepared for toilet use, is dutiable at 1 cent per pound.—T. D. 19491, G. A. 4185.

(*b*) Merchandise of a red color, in lumps of irregular shape, imported from St. John, New Brunswick, valued at over 8 cents per pound and used chiefly in marking timber or lumber, which consists of clay colored by iron sesquioxide, is not the "chalk" of commerce provided for in this and paragraph 519, which latter is white or grayish white and is a carbonate of lime or natural form of calcium carbonate, largely used in medicinal preparations and in toilet articles.—T. D. 23027, G. A. 4920.

(*c*) Precipitated chalk dried and bolted and intended for toilet purposes and not yet made into toilet articles held dutiable as manufacturers of chalk not specially provided for.—Lyon *v.* United States (121 Fed. Rep., 204) followed; T. D. 24371, G. A. 5327.

(*d*) Precipitated chalk imported in the condition in which it is taken from the mines, except that it has been once bolted, and which is not manufactured, held, in deference to the ruling of the court in Lyon *v.* United States (121 Fed. Rep.. 204), to be dutiable as manufacturers of chalk.—T. D. 24985, G. A. 5570.

(*e*) Ground talc, although sometimes known as French chalk, is not provided for by that name in this paragraph. French chalk is not chalk in fact nor commercially recognized as such, but is the article, made in the form of cubes, blocks, sticks, or disks, used by tailors to mark clothing.—T. D. 24864, G. A. 5521.

(*f*) Talc in irregular pieces used as pencils in marking on iron, which was shown to be the same as furniture chalk, held dutiable as furniture chalk.—T. D. 28425, G. A. 6665.

DECISIONS UNDER THE ACT OF 1894.

(*g*) Tailors' chalk is dutiable as chalk and not as an earthen or mineral substance nor as clay wrought.—T. D. 16526, G. A. 3244.

DECISIONS UNDER THE ACT OF 1890.

(*h*) Billiard chalk is not dutiable under this paragraph. The kinds of chalk provided for here are medicinal preparations.—T. D. 11333, G. A. 616.

1897 **14.** Chloroform, twenty cents per pound.

1894 13. Chloroform, twenty-five cents per pound.

1890 17. Chloroform, twenty-five cents per pound.

1883 104. Chloroform, fifty cents per pound.

1897 **15.** Coal-tar dyes or colors, not specially provided for in this Act, thirty per centum ad valorem; all other products or preparations of coal tar, not colors or dyes and not medicinal, not specially provided for in this Act, twenty per centum ad valorem.

1894 { 14. All coal-tar colors or dyes, by whatever name known, and not specially provided for in this Act, twenty-five per centum ad valorem.
443. Coal tar, * * * preparations except medicinal coal-tar preparations and products of coal tar, not colors or dyes, not specially provided for in this Act. (Free.)

1890 { 18. All coal-tar colors or dyes, by whatever name known, and not specially provided for in this act, thirty-five per centum ad valorem.
19. All preparations of coal-tar, not colors or dyes, not specially provided for in this act, twenty per centum ad valorem.

1883 { 82. All coal-tar colors or dyes, by whatever name known, and not specially enumerated or provided for in this act, thirty-five per centum ad valorem.
83. All preparations of coal-tar, not colors or dye, not specially enumerated or provided for in this act, twenty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 15, ACT OF 1897.

(*a*) So-called alizarin blacks, alizarin browns, or anthragallol, and coeruleins are dutiable as coal-tar dyes or colors and are not free under paragraph 469 as derived from alizarin or from anthracin.—T. D. 20728, G. A. 4360.

(*b*) Chinisol (sometimes called quinosol) is a product of quinoline and may be produced from coal tar, but is usually made synthetically from other substances. It is dutiable at 20 per cent and is not free under paragraph 524 as a product of coal tar.—T. D. 20655, G. A. 4346.

(*c*) A compound composed of dead oil or creosote oil from coal tar in combination with an alkali, which is soluble in water and may be readily diluted and which is used chiefly as a disinfectant, also as a sheep dip, is dutiable as a coal-tar preparation and not exempt under paragraph 464 as carbolic acid, nor 524 as dead or creosote oil, nor 657 as sheep dip.—T. D. 20804, G. A. 4376

(*d*) Lysol, composed of cresol and oil saponified, dutiable as a coal-tar preparation.—T. D. 21328, G. A. 4468; T. D. 22362, G. A. 4726; U. S. *v* Lehn (124 Fed. Rep., 87).

(*e*) Nitrosodioxynaphthalin or Gambin B., a reddish-brown dry powder, dutiable as a coal-tar color or dye and not as a coal-tar product, nor is it free under paragraph 464 as an acid, nor paragraph 524 as naphthalin.—T. D. 21344, G. A. 4471.

(*f*) Rosolic acid, aurine, or coralline is an acid and also a coal-tar dye, dutiable at 30 per cent and not at 20 per cent as a preparation of coal tar not specially provided for, nor under paragraph 3 as a chemical compound, nor as a nonenumerated article; nor it is free under paragraph 464 as an acid, paragraph 469 as a dye, paragraph 524 as a product of coal tar, nor 548 nor 626 as aniline.—T. D. 20802, G. A. 4374.

(*g*) A yellow substance in cakes, resembling beeswax, composed of stearic acid and fluorescein, used for coloring candles, is a coal-tar color.—T. D. 21923, G. A. 4636.

(*h*) Alizarin blue G., alizarin blue W., and alizarin blue G A (paste or powder) is the dye or color long known in commerce as gallein and is dutiable at 30 per cent and not free under paragraph 469 as dyes derived from alizarin or anthracin.—T. D. 22109, G. A. 4682.

(*i*) A dye or color invoiced as gallocyanine, alizarin blue violet shade, alizarin blue V. S., found to be the article long known as gallocyanine, belonging to the series of oxazine dyes, and held to be dutiable as a coal-tar color or dye.—T. D. 22109, G. A. 4682.

(*a*) An article described as prune pure, prune powder, and prune held to be similar to gallocyanine and dutiable as a coal-tar color or dye.—T. D. 22109, G. A. 4682.

(*b*) So-called alizarin yellow, alizarin yellow R., alizarin yellow O., alizarin yellow G., alizarin yellow G. G. W., alizarin yellow R. W. (paste or powder), and chemically known as metanitraniline azo salicylic acid, belonging to the series either of azo or oxyketon or related dyes and are dutiable as coal-tar colors or dye.—T. D. 22109, G. A. 4682.

(*c*) Dyes or colors described as alizarin brown O., alizarin brown No. 1131, alizarin brown R., and alizarin brown N. (paste or powder) are chemically anthragallol and dutiable as coal-tar colors or dyes.—T. D. 22109, G. A. 4682.

(*d*) So-called alizarin green, alizarin green S. W., alizarin green S., alizarin green L., and cœrulein, which is made by heating gallein with concentrated sulphuric acid, is dutiable as a coal-tar color or dye.—T. D. 22109, G. A. 4682.

(*e*) Azo paranitraniline or azo-para-nitraniline P. N. new, in the form of a dark-brown powder, produced by diazotiziug or azotizing para-nitraniline with nitrous acid, forming an acid salt of diazo-para-nitrobenzene and producing a stable diazo compound from the unstable coal-tar azo product para-nitraniline, designed for use as a dyestuff or developer in the production of colors, is a preparation of coal tar and a color or dye and not medicinal.—T. D. 22110, G. A. 4683.

(*f*) Dianisidine salt, a dark-colored powder of an offensive odor, produced by treating dianisidin with hydrochloric acid, is the hydrochloric acid salt of dianisidin and is dutiable as a product of coal tar not specially provided for.—T. D. 22110, G. A. 4683.

(*g*) Diazo-amido-toluol is toluidine which has been treated with nitrate of soda and an acid in such a manner as to form another chemical compound, essentially different from the toluol or toluidine of commerce, for use as a developer and in the production of coal-tar dyes, is dutiable as a product of coal tar not specially provided for.—T. D. 22110, G. A. 4683.

(*h*) Alizarin blue G. paste, alizarin blue paste, alizarin blue G. A. paste, alizarin blue G. W. powder, alizarin blue G. R. double, alizarin blue W. powder, alizarin blue B. B., alizarin blue G. R., alizarin blue V. S., and prune pure are coal-tar colors or dyes generally known, respectively, as gallein and gallocyanine.—T. D. 22110, G. A. 4683.

(*i*) The term "artificial alizarin" as used in paragraph 469 has acquired a definite meaning, by which it is limited to such dyestuffs as are derived from anthracin, and colors known as alizarin blacks and browns and cœrulein, which are not so derived, although they respond fully to the alizarin tests, are dutiable as coal-tar colors or dyes and are not free under paragraph 469. Sustaining board.—Farbenfabriken of Elberfeld Co. *v.* United States (C. C.), (99 Fed. Rep., 53); Same *v.* Same (id., 554; affirmed (C. C. A.), (102 id., 603).

(*j*) The dyes known as alizarin brown and cœrulein are not shown to be derived from anthracin, so as to be free under paragraph 469, by the fact that the presence of anthracin in the colors is to be determined by chemical tests, that no chemical examination of the article will satisfactorily disclose the raw materials from which dye is made, and that the only other sources of information accessible are the statements of the maker or importer, if he chooses to make one, or of the specification in the patent, if there be one, since it is not conclusive that the word "derived" should be used in its technical or chemical sense of having anthracin as a base or responding to the chemical tests for

anthracin, as distinguished from its ordinary sense. Sustaining Board.—Pickhardt *v.* United States (C. C.), (99 Fed. Rep., 719).

(*a*) The term "derived from" has its ordinary meaning of "produced from" and relates to the physical substance from which such product is obtained and not to its chemical relationship.—Farbenfabriken of Elberfeld Co. *v.* United States (C. C. A.), (102 Fed. Rep., 603).

(*b*) Coal-tar colors or dyes which are derived from anthracin are dutiable as coal-tar colors and are not free as artificial alizarin dyes.—Id.

(*c*) Anthranilic acid of commerce is at the present time produced almost entirely, as a commercial article, from acetyl-orthotoluidine and orthonitrotoluine, both of which are derivatives of toluol or toluine, from coal tar. It is not free under paragraph 464 as benzoic acid, but is a more advanced product. It was assessed at 25 per cent as a coal-tar product.—T. D. 22563, G. A. 4788.

(*d*) So-called "alizarin black," "alizarin black G. A.," "alizarin black F.," and other dyes or colors produced by various methods from coal-tar products and from substances other than alizarin or anthracin are dutiable at 30 per centum.—T. D. 22663, G. A. 4823.

(*e*) So-called "tar-oil," or "carbolineum," a chemical compound composed of dead or creosote oil and chloride of zinc or chlorine gas, known as "carbolineum," "carbolineum avenarious," and otherwise, is dutiable at 20 per cent and not under paragraph 3 as a chemical compound, nor free under paragraph 464 as carbolic acid or paragraph 524 as dead or creosote oil. T. D. 21061, G. A. 4626, overruled and Downing *v.* United States (C. C.), (123 Fed. Rep., 1000) followed.—T. D. 23132, G. A. 4948.

(*f*) A chemical compound and medicinal preparation composed of dead or creosote oil and an alkali, which is soluble in water, is described variously as "sheep dip," "soluble creosote," "creosote," "Hayward's paste sheep dip," "chemical compound," and as a "coal-tar preparation or product," and chiefly used as a germicide, disinfectant, antiseptic, and for similar purposes in bathing sheep and other animals to destroy parasites and microorganisms, bacterial germs, or putrefactive microbes, or in the prevention and cure of scab, foot rot, and other diseases by external and internal application, is a medicinal preparation and is dutiable at 20 per cent as a preparation of coal tar not a color or dye.—Schoellkopf, Hartford & MacLagan *v.* United States (124 Fed Rep., 89) followed; T. D. 23139, G. A. 4949.

(*g*) Binitrotolnol, reduced, and sodium of amido naphthol sulpho acid are coal-tar products, not colors or dyes, and not medicinal. Certain other coal-tar products held to be dyes or colors.—T. D. 23314, G. A. 5001.

(*h*) "Alpha-naphthylamin, hydrochloride," produced by treating alpha-naphthylamin, a free base, with hydrochloric acid, thus producing the former, which is a salt, and which is known and designated in trade by that separate and distinct name, and which is derived from coal tar, and used to be transformed into azo dyes, and is not a medicinal preparation nor a color or a dye, is not entitled to free entry under the provisions of paragraph 524 as "naphthylamin," but is properly dutiable under this paragraph as a "preparation of coal tar."—T. D. 24335, G. A. 5318.

(*i*) Nitronaphthalin, consisting of a powder made by the treatment of naphthalin with nitric acid and used for deblooming metal, is properly dutiable under this paragraph and is not free as naphthalin.—T. D. 24548, G. A. 5368.

(*j*) Creolin or creolin-pearson is dutiable as a preparation of coal tar not a color or dye and not medicinal.—Merck *v.* United States (147 Fed. Rep.,

896; T. D. 24920), reversing T. D. 23270, G. A. 4989, followed; T. D. 24913, G. A. 5543.

(*a*) Trinitro-toluol is dutiable as a coal-tar preparation and not free of duty as nitro-toluol.—T. D. 25129, G. A. 5616.

(*b*) Coumarin synthetic held to be a coal tar preparation not medicinal.—T. D. 25481, G. A. 5745.

(*c*) Hydrochinon held to be a coal-tar preparation not a color or dye and not medicinal.—T. D. 25017, G. A. 5585.

(*d*) Bromofluoresic acid, which contains all the essential elements and characteristics for use as a color or dye and which has only to be dropped into water containing common soda, thus loosening the binding acid therein, is properly classifiable as a coal-tar color or dye.—United States *v.* Kuttroff (147 Fed. Rep., 758; T. D. 27427).

(*e*) Weight should be given to the action of customs officers in their consistent classification of an article under four successive tariff acts.—Ibid.

(*f*) Persian berry extract is not dutiable under the provision for coal-tar dyes or colors.—United States *v.* Berlin Aniline Works and Berlin Aniline Works *v.* United States (154 Fed. Rep., 925; T. D. 28280) followed; T. D. 28403, G. A. 6660.

(*g*) So-called black varnish, an article prepared from coal tar, which is not used as a varnish, but as a paint, is dutiable as a coal-tar preparation not a color or dye and not medicinal.—T. D. 25551, G. A. 5778.

(*h*) Artificial musk, made of xylol-iso-butyl alcohol and nitric acid, xylol being the only coal-tar derivative in the body, is not dutiable as a product or preparation of coal tar.—T. D. 26693, G. A. 6148.

(*i*) Trinitrotoluol is dutiable as a coal-tar preparation.—T. D. 26786, G. A. 6171.

(*j*) Little's sheep dip, so-called, the main component of which is a product of coal tar, being recommended as a remedy for internal parasites in horses and for burns, bites, stings, etc., is not free as sheep dip, but is dutiable as a coal-tar product.—T. D. 26800, G. A. 6177.

(*k*) A compound known as sheep dip held to be dutiable as a coal-tar preparation and not free as sheep dip.—Shallus *v.* Stone (150 Fed. Rep., 605; T. D. 27825) followed; T. D. 28032, G. A. 6563.

(*l*) Bromofluoresic acid is dutiable as a coal-tar color or dye.—Kuttroff *v.* United States (154 Fed. Rep., 1004; T. D. 28003), affirming 147 id., 758 (T. D. 27427), and reversing T. D. 25523, G. A. 5766, followed; T. D. 28035, G. A. 6566.

(*m*) Certain "blue" held to be Prussian blue containing ferrocyanide of iron and dutiable under paragraph 45 and not a production or preparation of coal tar.—De Ronde *v.* United States (148 Fed. Rep., 653; T. D. 25464) distinguished; T. D. 28253, G. A. 6624.

DECISIONS UNDER THE ACT OF 1894.

(*n*) Benzole is free as a coal-tar product and not dutiable as a chemical compound. It is found, however, to be a coal-tar preparation and a chemical compound.—T. D. 16203, G. A. 3082.

(*o*) Camphylene is free as a coal-tar preparation and not dutiable as a chemical compound.—T. D. 18138, G. A. 3895.

(*p*) Creolin-pearson is free as a nonmedicinal coal-tar preparation and is not dutiable under paragraph 58 or 59.—T. D. 17391, G. A. 3582; T. D. 18143, G. A. 3900.

(*a*) Azophor red is dutiable as a coal-tar color or dye and not free as a coal-tar preparation.—T. D. 17740, G. A. 3726.

(*b*) Where the weight of evidence is that the product in question is a coal tar color or dye, a finding by the Board of General Appraisers that it is dutiable as such and not as an alizarin color will be sustained, though the fact that it is used with a mordant may raise a doubt whether it is not properly an alizarin. Further evidence, however, was taken, the finding changed, and the decision of the Board reversed.—Klipstein *v.* United States (C. C.), (91 Fed. Rep., 520).

(*c*) Acetanilid classified as a coal-tar preparation not medicinal and not a color or dye and free.—T. D. 21176, G. A. 4442.

(*d*) Coal-tar creosote, resorcin, not C. P. and naphthaline, are free and not dutiable as medicinal coal-tar preparations.—T. D. 21591, G. A. 4551.

(*e*) Coal-tar products known variously as dead oil, tar oil, liquid creosote, creosote oil, etc., are free and not dutiable as distilled oils or chemical compounds.—T. D. 19253, G. A. 4130.

(*f*) The liquid creosote of commerce is free as a product of coal tar not specially provided for and is not dutiable as distilled oil. Board of General Appraisers sustained; 82 Fed. Rep., 311, affirmed.—Wise *v.* Southern Pacific Co. (C. C. A.), (87 Fed. Rep., 863).

(*g*) Disinfectants, insecticides, etc., are free as coal-tar preparations not medicinal and not dutiable as chemical compounds.—T. D. 16818, G. A. 3337.

(*h*) Germol is free and not dutiable under paragraph 60 (1894).—T. D. 18137, G. A. 3894.

(*i*) Mirbane, oil of mirbane, and nitrobenzole are free and not dutiable as medicinal coal-tar preparations.—T. D. 16410, G. A. 3199.

(*j*) Naphthaline is free and not dutiable as a medicinal coal-tar preparation.—T. D. 17497, G. A. 3636.

(*k*) Paraphenylene diamine (Schwarzbeize) is free as a nonmedicinal coal-tar preparation and not dutiable as a coal-tar color or dye.—T. D. 17755, G. A. 3741.

(*l*) Sodium benzoate, made from artificial or coal-tar benzoic acid and soda, is a coal-tar preparation not a color or dye and is not dutiable as a medicinal coal-tar preparation nor as a chemical compound.—T. D. 15689, G. A. 2870.

(*m*) Ursol P. paramidophenol and ursol D. paraphenylene diamine are nonmedicinal coal-tar preparations not colors or dyes.—T. D. 17738, G. A. 3724.

(*n*) Coal-tar products not shown to be oils in fact or to be chemically, commercially, or commonly known as distilled oils are free and are not dutiable as distilled oils. T. D. 17400, G. A. 3591, reversed.—Warren Chemical & Manufacturing Co. *v.* United States (C. C.), (78 Fed. Rep., 810).

(*o*) The words "products of coal tar" are not within the excepting clause, but are a part of the enumeration of articles entitled to free entry. Reversing T. D. 17400, G. A. 3591, and sustaining 78 Fed. Rep., 810.—U. S. *v.* Warren Chemical & Manufacturing Co. (C. C. A.), (84 Fed. Rep., 638).

(*p*) Dead oil (also called tar oil, creosote oil, and coal-tar creosote), which is a product of coal tar by distillation, is free and not dutiable as distilled oil. 78 Fed. Rep., 810, affirmed.—United States *v.* Warren Chemical & Manufacturing Co. (C. C. A.), (84 Fed. Rep., 638).

(*a*) Alizarin blue is a coal-tar preparation, a chemical compound, and a color or dye and is not one of the dyes commercially known by the names mentioned in paragraph 478 (1890).—T. D. 15129, G. A. 2655.

(*b*) Alizarin blue and discharge lake are dutiable as coal-tar colors or dyes and not as a preparation of coal tar, as colors not specially provided for, as chemical compounds, nor free as to the alizarin.—T. D. 15976, G. A. 3000.

(*c*) Alizarin blue V. R. or R. dutiable as coal-tar color and not free as alizarine blue.—T. D. 21376, G. A. 4482.

(*d*) Alizarin grenat is a coal-tar color or dye.—T. D. 12816, G. A. 1412.

(*e*) Alizarin red V. B. held to be a coal-tar color or dye.—T. D. 12819, G. A. 1415.

(*f*) Certain alizarin yellow held free and not dutiable as coal-tar color or dye.—T. D. 14619, G. A. 2377.

(*g*) Aurolene and aurolene A is a chemical compound, a coal-tar preparation, and a color or dye.—T. D. 13583, G. A. 1855.

(*h*) Coerulein and gallein are coal-tar colors or dyes.—T. D. 15983; G. A. 3007.

(*i*) Ceruleine is a coal-tar color or dye.—T. D. 12828, G. A. 1424.

(*j*) Crude eosine is one of the so-called resorcinal colors, is a coal-tar preparation, a chemical compound, and a coal-tar color or dye, dutiable as such and not as a coal-tar preparation not a color or dye, nor free as an acid.—T. D. 14515, G. A. 2326.

(*k*) Galleine is a coal-tar color or dye.—T. D. 12829, G. A. 1425.

(*l*) Gallamine blue is a patented chemical compound, a coal-tar preparation, and a color or dye.—T. D. 12827, G. A. 1423.

(*m*) Gallocyanine (solid violet D. H., fast violet B., victoria violet B., and alizarine blue, violet shade) is a chemical compound, a coal-tar preparation, and a color or dye.—T. D. 12795, G. A. 1391; T. D. 13577, G. A. 1849.

(*n*) German poisonless coal-tar colors used as coloring matter for confectionery are dutiable as coal-tar colors or dyes and not as colors.—T. D. 14325, G. A. 2254.

(*o*) Parme A. is a coal-tar preparation, a chemical compound, and a color or dye, dutiable as such and not as a color or as a chemical compound.—T. D. 14514, G. A. 2325.

(*p*) Pyoktanin is a chemical compound, a coal-tar preparation, and a color or dye.—T. D. 13597, G. A. 1869.

(*q*) Prune pure is dutiable as a coal-tar color or dye and is not free as alizarine blue.—T. D. 15121, G. A. 2647.

(*r*) Ponceau persian is a chemical compound and a coal-tar color dye.—T. D. 14823, G. A. 2506.

(*s*) Sugar colors dutiable as coal-tar colors or dyes and not as lakes. T. D. 14812, G. A. 2495.

(*t*) Toluidine sulphoacid or thiochromogen is a chemical compound and a coal-tar color or dye.—T. D. 13567, G. A. 1839.

(*u*) Wash blue held to be dutiable as a coal-tar preparation and a color or dye.—T. D. 12697, G. A. 1346; T. D. 13060, G. A. 1565.

(*v*) Certain imports of gallein (being dyestuffs producing blue and purple shades and consisting of two parts of pyrogallic acid, which is derived from

nutgalls or other vegetable matter, and one part of phthalic acid, which is derived from coal tar) and of cœruline (which produces green shades and is made by boiling gallein in sulphuric acid) were classified as coal-tar colors or dyes not specially provided for. *Held*, the evidence being contradictory, that the importer had not sustained the burden resting upon him to overthrow the correctness of the classification made by the collector and show that the dyestuffs were dutiable under paragraph 61 (1890) as other paints and colors * * * including lakes, crayons, * * * not specially provided for. Sustaining the circuit court.—Pickhardt *v.* United States (C. C. A.), (67 Fed. Rep., 111).

(*a*) Acetanilid, salol, hypnol, antipyrene, benzosol, loretin, nimgranine, todopyrine, are preparations of coal tar not colors or dyes and are not dutiable as medicinal preparations nor as chemical compounds.—T. D. 15173, G. A. 2699.

(*b*) Acetanilid, a chemical compound prepared from coal tar, not a color or dye and principally used in the arts in the manufacture of dyestuffs, though also used in medicine, is dutiable under this paragraph and not as a medicinal preparation or as a chemical compound. 71 Fed. Rep., 957, affirmed.—United States *v.* Roessler & Hasslacher Chemical Co. (C. C. A.), (79 Fed. Rep., 313.).

(*c*) This does not apply to a variety of acetanilid which is known as "antifebrine" and in the form of powder seems to be put up specially as a proprietary remedy.—Id.

(*d*) Agathin is dutiable as a coal-tar preparation and not as a medicinal preparation nor as a chemical compound.—T. D. 15974, G. A. 2998.

(*e*) Betanaphthol is a coal-tar preparation not a color or dye.—T. D. 11696, G. A. 801.

(*f*) Antipyrine, a patented medicine ready for administration as imported, made of the aniline from coal tar, alcohol being chemically used and broken up in the manufacture, was classified as a medicinal proprietary preparation. The importer protested: first, that the article was dutiable as a medicinal preparation, or, secondly, as a coal-tar preparation. The Board (T. D. 15167, G. A. 2693) sustained the alternative protest that the merchandise was dutiable under paragraph 19 (1890). The importer appealed, claiming that the antipyrine was only dutiable under paragraph 74 (1890). The United States took no appeal. *Held*, that the antipyrine, as between paragraph 74 and paragraph 19 (1890), was more specifically designated as a coal-tar preparation, as decided by the Board.—Schulzeberge *v.* United States (C. C.), (66 Fed. Rep., 748); overruled by Koechl *v.* U. S. (91 Fed. Rep., 11).

(*g*) Betanaphthylamine is a chemical compound and a coal-tar preparation not a color or dye.—T. D. 13566, G. A. 1838.

(*h*) Binitrotoluol is a chemical compound and a coal-tar preparation not a color or dye.—T. D. 13578, G. A. 1850.

(*i*) Blue developer is a chemical compound and a coal-tar preparation not a color or dye.—T. D. 13607, G. A. 1879.

(*j*) So-called crude carbolic acid, designed for use in the manufacture of acid or acids for medicinal, chemical, or manufacturing purposes, is dutiable as a preparation of coal tar and is not free as an acid.—T. D. 17346, G. A. 3566; reversed in In re Schulze (94 Fed. Rep., 820).

(*k*) Dimethyl aniline is a chemical compound and a coal-tar preparation not a color or dye.—T. D. 12821, G. A. 1417; T. D. 13601, G. A. 1873.

(*l*) Diphenylamine is a chemical compound and a coal-tar preparation not a color or dye.—T. D. 13580, G. A. 1852.

(*a*) Dichlorophtalic acid is a coal-tar preparation not a color or dye, a chemical compound, and an acid and is not free as an acid.—T. D. 14377, G. A. 2261.

(*b*) Hydroquinone is a chemical compound, a coal-tar preparation not a color or dye.—T. D. 13590, G. A. 1862.

(*c*) Lactophenin is a chemical salt, a coal-tar preparation not a color or dye, and a proprietary medicinal preparation and dutiable as a coal-tar preparation and not as a chemical compound.—T. D. 15685, G. A. 2866.

(*d*) Meta toluylene diamine is dutiable as a coal-tar preparation not a color or dye and not as a coal-tar color or dye.—T. D. 15129, G. A. 2655.

(*e*) Oil of mirbane or nitrobenzole, which is in fact a preparation of coal tar and is not known commercially as an essential oil, is dutiable as a coal-tar preparation and not as an essential oil or chemical compound. T. D. 12845, G. A. 1441, reversed.—Matheson & Co. *v.* U. S. (C. C.), (90 Fed. Rep., 275).

(*f*) Naphthionate of soda is a chemical compound and a coal-tar preparation not a color or dye.—T. D. 11600, G. A. 776; T. D. 13579, G. A. 1851.

(*g*) Naphthaline sulphonic acid (erroneously invoiced as naphthol soda) is a coal-tar preparation not a color or dye and is a chemical compound.—T. D. 12224, G. A. 1038.

(*h*) Naphthol salt R is a chemical salt and a coal-tar preparation not a color or dye.—T. D. 13568, G. A. 1840.

(*i*) Naphthaline or marble carbon is a chemical compound and a coal-tar preparation not a color or dye.—T. D. 13571, G. A. 1843; T. D. 13598, G. A. 1870.

(*j*) Nitrotoluol is a chemical compound and a coal-tar preparation not a color or dye.—T. D. 13601, G. A. 1873.

(*k*) Naphthylamine disulphonic acid is a chemical compound, a coal-tar preparation not a color or dye, and is dutiable as a coal-tar preparation and not as a coal-tar color or dye nor as a chemical compound, nor is it free as an acid.—T. D. 14816, G. A. 2499.

(*l*) Paramidophenol salzaures is a chemical compound or salt and a coal-tar preparation not a color or dye.—T. D. 13587, G. A. 1859.

(*m*) Phthalic anhydride or phthalic acid, anhydrous, is dutiable as a coal-tar preparation not a color or dye and is not free as an acid.—T. D. 14822, G. A. 2505; T. D. 18311, G. A. 3952.

(*n*) Paranitranalin is dutiable as a coal-tar preparation not a color or dye and not as a coal-tar color or dye nor as a chemical compound.—T. D. 14821, G. A. 2504; T. D. 15974, G. A. 2998; T. D. 15976, G. A. 3000.

(*o*) Paranitrophenol is dutiable as a coal-tar preparation not a color or dye and not under paragraph 18 (1890).—T. D. 15234, G. A. 2727.

(*p*) Phenylenediamine is a chemical compound and a coal-tar preparation not a color or dye.—T. D. 13569, G. A. 1841.

(*q*) Phenylenediamine is a chemical compound the dominant characteristic of which is derived from coal tar and is a coal-tar preparation not a color or dye.—T. D. 13602, G. A. 1874; T. D. 15123, G. A. 2649.

(*r*) Resorcine is a chemical compound and a coal-tar preparation not a color or dye.—T. D. 13597, G. A. 1869; T. D. 11063, G. A. 506; T. D. 13701, G. A. 1939; T. D. 15126, G. A. 2652.

(*s*) Rodinal is a chemical compound and a coal-tar preparation not a color or dye.—T. D. 13587, G. A. 1859.

(*t*) Saccharine is a chemical compouud and a coal-tar preparation not a color or dye.—T. D. 15082, G. A. 2635.

(*a*) Sulphanilic acid is dutiable as a coal-tar preparation and not free as an acid.—T. D. 14831, G. A. 2514.

(*b*) Sulphotuluic acid, a remote derivative of coal tar, by combination with sulphuric acid, its dominant element being derived from coal tar, the chief use of the article being in the construction of coal-tar dyes by combining with a base, is not dutiable under this paragraph, but is free as an acid used for manufacturing purposes.—Matheson *v.* U. S. (71 Fed. Rep., 394), reversing 65 id., 422, and T. D. 13879, G. A. 2032.

(*c*) Toluidine base is a chemical compound and a coal-tar preparation not a color or dye.—T. D. 13570, G. A. 1842.

(*d*) Tetrachlorphthalic anhydride is a chemical compound and a coal-tar preparation not a color or dye and is not free as an acid.—T. D. 18314, G. A. 3955.

DECISIONS UNDER THE ACT OF 1883.

(*e*) The phrase "coal-tar colors or dyes" has reference rather to the derivation of the article from coal tar than to its commercial designation.—T. D. 10502, G. A. 152.

(*f*) Alizarine blue orange gray, gallein, or violet colors held to be dutiable as coal-tar colors or dyes and not as colors and paints, as essential oils, or chemical compounds, nor free as acids or as alizarine.—T. D. 10502, G. A. 152; T. D. 10508, G. A. 158.

(*g*) Bromofluoresic acid is used as a dyestuff and for making carmine lake. It is dutiable as a coal-tar color or dye and not free as an acid used for medicinal, chemical, or manufacturing purposes.—T. D. 10504, G. A. 154; T. D. 10508, G. A. 158.

(*h*) Fast-blue paste is dutiable as a coal-tar color and not as a color or as a chemical compound.—T. D. 10566, G. A. 216.

(*i*) Primuline or toluidine sulpho-acid is a coal-tar preparation, a coal-tar color or dye, and a chemical salt.—T. D. 12259, G. A. 1073.

(*j*) This paragraph applies to a product the determining characteristic of which is something which it has received from coal tar, notwithstanding some of the constituents of coal tar have been eliminated and other substances added. 49 Fed. Rep., 272, affirmed.—In re Roessler & Hasslacher Chemical Co. (C. C. A.), (56 Fed. Rep., 481); In re W. J. Matheson & Co. (56 Fed. Rep., 482).

(*k*) Under this rule naphthionate of soda is dutiable as a preparation of coal tar and not as a chemical compound.—Id.

(*l*) Under this rule toluidine base and binitrotoluole are dutiable as preparations of coal tar and not as chemical compounds and salts.—Id.

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*m*) Dyes or colors called naphthalamine red, orange II, orange IV, and resorcine red J, imported in 1879, were dutiable under this paragraph, although none of them were known in commerce before 1875, if, according to the understanding of commercial men, dealers in, and importers of them, they would when imported be included in the class of articles known as aniline dyes, by whatever name they had come to be known, or if under R. S. 2499 they bore a similitude, either in material, quality, or the use to which they might be applied, to what were known as aniline dyes at the time the Revised Statutes were enacted.—Pickhardt *v.* Merritt (132 U. S. 252).

1897 **16.** Cobalt, oxide of, twenty-five cents per pound.

1894 14½. Cobalt, oxide of, twenty-five cents per pound.

1890 20. Cobalt, oxide of, thirty cents per pound.

1883 50. Cobalt, oxide of, twenty per centum ad valorem.

1897 **17.** Collodion and all compounds of pyroxylin, whether known as celluloid or by any other name, fifty cents per pound; rolled or in sheets, unpolished, and not made up into articles, sixty cents per pound; if in finished or partly finished articles, and articles of which collodion or any compound of pyroxylin is the component material of chief value, sixty-five cents per pound and twenty-five per centum ad valorem.

1894 15. Collodion and all compounds of pyroxylin, by whatever name known, forty cents per pound; rolled or in sheets, but not made up into articles, fifty cents per pound; if in finished or partly finished articles, forty-five per centum ad valorem.

1890 21. Collodion and all compounds of pyroxylin, by whatever name known, fifty cents per pound; rolled or in sheets, but not made up into articles, sixty cents per pound; if in finished or partly-finished articles, sixty cents per pound and twenty-five per centum ad valorem.

1883 105. Collodion, and all compounds of pyroxylin, by whatever name known, fifty cents per pound; rolled or in sheets, but not made up into articles, sixty cents per pound, and when in finished or partly finished articles, sixty cents per pound and twenty-five per centum ad valorem.

DECISIONS UNDER PARAGRAPH 17, ACT OF 1897.

(*a*) Sheets of celluloid (which is a compound of pyroxylin) 55 by 24 inches in dimensions, polished on both sides and adapted to various uses by simply being cut into smaller sizes, is dutiable as celluloid in finished or partly finished articles and not under any other clause of this paragraph nor as a nonenumerated article.—T. D. 19583, G. A. 4204; T. D. 21881, G. A. 4621, reversed in Eschwege *v.* U. S. (91 Fed., 754), but sustained by the Circuit Court of Appeals (98 Fed. Rep., 600).

(*b*) A small mirror with a collodion frame and back, to which a small collodion mustache cup is attached, and the whole incased in a collodion cover or envelope, are dutiable as articles of which collodion is chief value and not under paragraph 112 as mirrors.—T. D. 21976, G. A. 4651.

(*c*) In construing tariff acts based on the fundamental idea of protection to domestic manufactures and in which the duties are uniformly increased to correspond with the advanced state of manufacture of the articles, where a material used in making manufactured articles has been subjected to further treatment than that of a class specifically enumerated, it should be classified with a higher rather than a lower class. Sheets of collodion polished on both sides are dutiable as finished or partly finished articles and not as celluloid rolled or in sheets, unpolished. Reversing the Circuit Court (91 Fed. Rep., 754) and affirming T. D. 21881, G. A. 4621.—U. S. *v.* Eschwege (C. C. A.), (98 Fed. Rep., 600).

(*d*) Boxes made of collodion and containing small pieces of billiard chalk, the boxes being designed to be used with the chalk, are dutiable, with their contents, as entireties according to the component material of chief value. Held to be dutiable as articles of collodion and not as billiard chalk.—T. D. 22505, G. A. 4771.

(*e*) Umbrella handles composed wholly of celluloid are dutiable as articles of collodion and not under paragraph 462 as umbrella sticks.—T. D. 23089, G. A. 4934.

(*a*) The specific duty herein provided on articles of which collodion is the component material of chief value should be based on the gross weight of the articles and not on the weight of the collodion component.—T. D. 24818, G. A. 5497.

(*b*) Collodion films or strips with pictures thereon produced by photographic process, used in moving-picture machines, are dutiable under this paragraph.—T. D. 25426, G. A. 5723.

(*c*) Celluloid articles which are dutiable according to weight should be assessed on the net weight of the articles and exclusive of the paper boxes in which they may be contained.—T. D. 25823, G. A. 5863.

(*d*) Pingpong balls composed of celluloid are dutiable under this provision and not as toys.—United States *v.* Strauss (136 Fed. Rep., 185; T. D. 25995), reversing (128 id., 473; T. D. 25004), followed; T. D. 26184, G. A. 5975.

(*e*) Advertising signs made of metal, cardboard, and celluloid (celluloid chief value) are dutiable as articles composed in chief value of collodion.—T. D. 26838, G. A. 6196.

(*f*) Celluloid toys are dutiable as toys and not as articles of pyroxylin.—Thomas *v.* Schwartz (140 Fed. Rep., 989; T. D. 27065), affirming 140 id., 302 (T. D. 26657), and T. D. 25379, G. A. 5706, followed; T. D. 27205, G. A. 6310.

(*g*) Duty should be taken on the entire weight of articles composed in chief value of celluloid and not merely on the weight of the celluloid component therein.—T. D. 27347, G. A. 6368.

(*h*) Smokers' articles made of pyroxylin are dutiable as smokers' articles and not as manufactures of pyroxylin.—T. D. 27889, G. A. 6538.

(*i*) Celluloid balls used in the game of pingpong are dutiable as articles of collodion and not as toys. United States *v.* Wanamaker (136 Fed. Rep., 266; T. D. 26055).

DECISIONS UNDER THE ACT OF 1894.

(*j*) Certain articles of pyroxylin held dutiable at 45 per cent and not as waste.—T. D. 17943, G. A. 3818.

(*k*) Celluloid comb blanks are dutiable as partly finished articles and not as pyroxylin in sheets.—T. D. 17839, G. A. 3773.

(*l*) Artificial silk in skeins, made of pyroxylin (a form of solid collodion), is dutiable under the last clause of this paragraph and not as a medicinal preparation nor as a nonenumerated article.—T. D. 18160, G. A. 3917.

(*m*) Finished articles of collodion popularly and commercially known as hairpins, and which are not pins metallic and not commercially known as jewelry, are dutiable under this paragraph and not under paragraph 170. Sustaining the Board of General Appriasers.—H. B. Claflin Co. *v.* United States (C. C.), (78 Fed. Rep., 805).

DECISIONS UNDER THE ACT OF 1890.

(*n*) Article is a more comprehensive word than manufacture.—T. D. 14826, G. A. 2509.

(*o*) Belts composed of collodion, metal, and silk (collodion chief value) are dutiable as finished articles of collodion and not as silk wearing apparel nor as manufactures of silk.—T. D. 14826, G. A. 2509.

(*p*) Business cards of collodion or celluloid are dutiable at 60 cents per pound and 20 per cent, and not as nonenumerated articles.—T. D. 15127, G. A. 2653.

(*a*) Celluloid covers and trays for jewelers are dutiable as finished articles and not as chemical compounds, nor under paragraph 460 (1890). The total weight exclusive of cartons is 12¾ pounds, but the appraiser returned the merchandise as 23 pounds. Duty should have been assessed on 12¾ pounds. The cartons and contents were dutiable at 25 per cent, but only the collodion at 60 cents a pound.—T. D. 16478, G. A. 3231.

(*b*) Celluloid hairpins are finished articles of collodion and not jewelry.—T. D. 11033, G. A. 476; T. D. 11092, G. A. 535; T. D. 11418, G. A. 701

(*c*) Fancy pins made of collodion are dutiable as finished articles.—T. D. 13557, G. A. 1829.

(*d*) Photographic films made of celluloid, taken in Japan and exposed in a photographic camera, and returned are articles of collodion and are not free as articles of the growth, produce, or manufacture of the United States.—T. D. 14457, G. A. 2303.

(*e*) Collodion memorandum tablets consisting of three plain disks of collodion fastened together and protected by cardboard covers, designed for free distribution as advertising medium, are dutiable as articles of collodion.—T. D. 11966, G. A. 879.

(*f*) A fine-spun yarn or thread used as a substitute for silk, composed of collodion, is dutiable as finished article of collodion and not as a manufacture of wood nor as a manufacture of vegetable fiber.—T. D. 15388, G. A. 2782.

(*g*) Finished articles of collodion or of which collodion is chief value are duitable as finished articles of collodion.—T. D. 15581, G. A. 2841.

1897 **18.** Coloring for brandy, wine, beer, or other liquors, fifty per centum ad valorem.

1894 16. Coloring for brandy, wine, beer, or other liquors, fifty per centum ad valorem.

1890 22. Coloring for brandy, wine, beer, or other liquors, fifty per centum ad valorem.

1883 117. Coloring for brandy, fifty per centum ad valorem.

DECISIONS UNDER THE ACT OF 1883.

(*h*) A chemical compound composed of aniline dye soluble in water and producing a liquid of a deep-red color for use in coloring wine is dutiable as brandy coloring and not as crude mineral.—T. D. 10518, G. A. 168.

1897 **19.** Copperas, or sulphate of iron, one-fourth of one cent per pound.

1894 455. Copperas, or sulphate of iron. (Free.)

1890 23. Copperas or sulphate of iron, three-tenths of one cent per pound.

1883 52. Iron, sulphate of, or copperas, three-tenths of one cent per pound.

1897 **20.** Drugs, such as barks, beans, berries, balsams, buds, bulbs, bulbous roots, excrescences, fruits, flowers, dried fibers, dried insects, grains, gums and gum resin, herbs, leaves, lichens, mosses, nuts, nutgalls, roots, stems, spices, vegetables, seeds (aromatic, not garden seeds), seeds of morbid growth, weeds, and woods used expressly for dyeing; any of the foregoing which are drugs not edible, but which are advanced in value or condition by refining, grinding, or other process, and not specially provided for in this act, one-fourth of one cent per pound, and in addition thereto ten per centum ad valorem.

1894 16½. Drugs, such as barks, beans, berries, balsams, buds, bulbs, bulbous roots, excrescences, fruits, flowers, dried fibers, dried insects, grains, gums and gum resin, herbs, leaves, lichens, mosses, nuts, roots and stems, spices, vegetables, seeds (aromatic, not garden seeds), seeds of morbid growth, weeds, and woods used expressly for dyeing; any of the fore-

going which are not edible, but which are advanced in value or condition by refining or grinding, or by other process of manufacture, and not specially provided for in this act, ten per centum ad valorem.

24. Drugs, such as barks, beans, berries, balsams, buds, bulbs, and bulbous roots, and excrescences, such as nutgalls, fruits, flowers, dried fibers, grains, gums and gum resins, herbs, leaves, lichens, mosses, nuts, roots and stems, spices, vegetables, seeds (aromatic, not garden seeds),
1890 and seeds of morbid growth, weeds, woods used expressly for dyeing, and dried insects; any of the foregoing which are not edible, but which have been advanced in value or condition by refining or grinding, or by other process of manufacture, and not specially provided for in this act, ten per centum ad valorem.

94. All barks, beans, berries, balsams, buds, bulbs, and bulbous roots, and excrescences, such as nutgalls, fruits, flowers, dried fibers, grains, gums and gum resins, herbs, leaves, lichens mosses, nuts, roots and stems, spices, vegetables, seeds (aromatic, not garden seeds), and seeds of mor-
1883 bid growth, weeds, woods used expressly for dyeing, and dried insects; any of the foregoing which are not edible, but which have been advanced in value or condition by refining or grinding, or by other process of manufacture, and not specially enumerated or provided for in this act, ten per centum ad valorem.

DECISIONS UNDER PARAGRAPH 20, ACT OF 1897.

(*a*) Tea sweepings mixed with lime and asafetida dutiable as a drug advanced in value.—T. D. 19494, G. A. 4188.

(*b*) Extract of nutgalls, an aqueous substance consisting of nutgalls and water, is dutiable as a nutgall advanced in value or as being similar thereto and is not dutiable as a chemical compound, nor as extracts, nor as nonenumerated.—T. D. 22278, G. A. 4716.

(*c*) Pulverized cassia flowers is a drug not edible, and as such is dutiable under this paragraph.—T. D. 22653, G. A. 4821.

(*d*) The juice of the papaw melon which after being dried is reduced to a powder of a cream or grayish white color and is sometimes called "carica papaya" is dutiable at one-fourth of a cent per pound and 10 per cent and is not free under paragraph 548.—The American Ferment Company *v.* United States (108 Fed. Rep., 802), reversing T. D. 21347, G. A. 4474, followed; T. D. 23178, G. A. 4964.

(*e*) Powder from the juice of the papaw melon which in use is made into various forms of medicinal vegetable pepsin and which when dried in the sun is in the form of crumbles or lumps and is subject to a grinding process between boards to reduce it to the powdered form is dutiable as a drug, not edible, advanced in value, etc., and not as a nonenumerated manufactured article, nor free under paragraph 548 as a crude drug.—United States *v.* American Ferment Co. (C. C.), (108 Fed. Rep., 802).

(*f*) Ground olive nuts are not dutiable as drugs, such as nuts, which are advanced in value or condition, but as unenumerated manufactured articles.—Kessler *v.* United States (107 Fed. Rep., 264), in effect overruling Haulenbeck *v.* United States (84 Fed. Rep., 148), which reversed T. D. 11199, G. A. 558; T. D. 19983, G. A. 4248, and T. D. 19093, G. A. 4092, followed; T. D. 22783, G. A. 4860.

(*g*) Scammony resin, prepared from the gum scammony or scammony root and used principally in the compounding of medicinal preparations and not as a medicine, is dutiable as a drug advanced in value or condition and not as a medicinal preparation.—T. D. 23323, G. A. 5010.

(*a*) The stems of the herb pyrethrum, known as "stipites pyerethri," which have been cut into lengths of 50 to 70 centimeters and pressed into bales, are subject to classification as free of duty under paragraph 548, tariff act of 1897, as crude drugs, and not under paragraph 20 as drugs "advanced in value by refining, grinding, or other process."—T. D. 23387, G. A. 5036.

(*b*) Marshmallow or althea root cleaned and cut up into small pieces is not dutiable as "drugs advanced in value or condition," but is free under paragraph 611.—T. D. 23769, G. A. 5156.

(*c*) Ginseng root which has undergone certain treatment held to be dutiable as a drug under this paragraph.—T. D. 24883, G. A. 5530.

(*d*) Scammony resin is dutiable as a drug advanced in value or condition and not as a medicinal preparation.—United States *v.* Martin (155 Fed. Rep., 264; T. D. 28145) followed; T. D. 28199, G. A. 6600.

(*e*) Chrysarobin is dutiable as a drug and not as a medicinal preparation.—Levi *v.* United States (140 Fed. Rep., 126; T. D. 26396), reversing T. D. 25356, G. A. 5698, followed; T. D. 26591, G. A. 6102.

(*f*) Fresh leaves of aconite and belladonna and fresh roots of bryonia immersed in alcohol, imported in kegs, are neither drugs nor alcoholic compounds.—Boericke *v.* United States (126 Fed. Rep., 1018; T. D. 24886), reversing T. D. 23354, G. A. 5021.

(*g*) Extract of nutgalls made by grinding nutgalls, digesting the powder in water, withdrawing to remove impurities, and adding a chemical to keep the filtrate from fermenting or molding, but which does not work any chemical change in the article, held to be dutiable as drugs, such as nutgalls, advanced in value or condition.—United States *v.* Proctor (145 Fed. Rep., 126; T. D. 27115), affirming 139 id., 586; T. D. 26544, and reversing T. D. 24395, G. A. 5333.

(*h*) A settled practice of the Treasury Department for many years, where originally there might have been a doubt, affords a rule of statutory construction of the highest authority, and a long-continued construction given certain phraseology in several acts may be considered as accepted by Congress in reenacting the same provision in subsequent laws.—Ibid.

(*i*) Powdered opium held to be dutiable as a drug (gum) advanced in value or condition.—Merck *v.* United States (151 Fed. Rep., 14; T. D. 27768), reversing 143 id., 694, T. D. 27024.

DECISIONS UNDER THE ACT OF 1894.

(*j*) White shellac dutiable as a drug and a gum and not free as lac dye.—T. D. 15845, G. A. 2945.

(*k*) Refined gum for textile printing is dutiable as gum and not as a nonenumerated article.—T. D. 16639, G. A. 3284.

(*l*) Ester gum is dutiable as gum and not as a nonenumerated article.—T. D. 18090, G. A. 3892.

(*m*) Fustic, consisting of dyewood cut into chips, is dutiable as dyewood advanced in value or condition and is not free as an article in a crude state used in dyeing or tanning nor as not advanced in value or condition.—T. D. 17172, G. A. 3489.

(*n*) Ground orris root is dutiable as a drug and not as perfumery.—T. D. 17176, G. A. 3493.

DECISIONS UNDER THE ACT OF 1890.

(*a*) Ammoniacal cochineal is a dye and has lost its identity as dried insects.—T. D. 11535, G. A. 710.

(*b*) Powdered licorice root is dutiable under this paragraph and not as a nonenumerated article.—T. D. 14605, G. A. 2363.

(*c*) Natural moss not edible, advanced in value or condition by assorting, cleaning, and dyeing, is dutiable as moss and not as a nonenumerated article.—T. D. 14728, G. A. 2450.

(*d*) Moss cleaned, dyed, sorted, and boxed, chiefly used by florists and not used as a drug nor for chemical purposes, is dutiable under this paragraph and not as a nonenumerated mauufactured article. Reversing T. D. 12703, G. A. 1352.—In re Kraft (C. C.), (53 Fed. Rep., 1016).

(*e*) Mucilage, a mixture of ground or powdered gum arabic and water, is dutiable as gum not edible and not as a nonenumerated manufactured article, nor free as gum.—T. D. 14810, G. A. 2493.

(*f*) Orris powder is dutiable as a drug and not as a toilet preparation.—T. D. 13880, G. A. 2033.

(*g*) Orris root which has been prepared, cut into lengths, and the surface made smooth for infants to bite upon when teething is advanced in value or condition.—T. D. 12661, G. A. 1310.

DECISIONS UNDER THE ACT OF 1883.

(*h*) Briza minima, consisting of small short sheaves of dried wheat and certain dried grass, held to have been advanced in value by chemical bleaching.—T. D. 11877, G. A. 868.

1897 **21.** Ethers: Sulphuric, forty cents per pound; spirits of nitrous ether, twenty-five cents per pound; fruit ethers, oils, or essences, two dollars per pound; ethers of all kinds not specially provided for in this Act, one dollar per pound. *Provided*, That no article of this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

1894 17. Ethers, sulphuric, forty cents per pound; spirits of nitrous ether, twenty-five cents per pound; fruit ethers, oils, or essences, two dollars per pound; ether of all kinds not specially provided for in this Act, one dollar per pound.

1890 25. Ethers, sulphuric, forty cents per pound; spirits of nitrous ether, twenty-five cents per pound; fruit ethers, oils, or essences, two dollars and fifty cents per pound; ethers of all kinds not specially provided for in this act, one dollar per pound.

1883 106. Ether, sulphuric, fifty cents per pound.
110. Ether, nitrous, spirits of, thirty cents per pound.
113. Oil of cognac, or oenantic ether, four dollars per ounce.
114. Fruit ethers, oils, or essences, two dollars and fifty cents per pound.
116. Ethers of all kinds, not specially enumerated or provided for in this act, one dollar per pound.

DECISIONS UNDER PARAGRAPH 21, ACT OF 1897.

(*i*) Glass tubes containing ethyl chloride, the tubes drawn out to a small end with an exceedingly fine aperture and closed with a rubber-lined metal cap, are not bottles, nor are they unusual coverings for chloride of ethyl, but are designed for no other use than the bona fide transportation of such merchandise to the Unitde States, and are therefore not subject to a separate or an additional duty of 45 per cent under section 19, act of June 10, 1890, and para-

graph 112 of this act as manufactures of glass.—T. D. 18159, G. A. 3916, reversed; T. D. 22038, G. A. 4662.

(*a*) Such coverings are free when the contents are subject to a specific duty, but are dutiable only at the same rate as their contents, as a part of the dutiable value thereof, when the latter are subject to an ad valorem duty.—Id.

(*b*) Ether or ethyl chloride with small percentages of menthol oil, sinapis (or oil of mustard), cocaine, eucaine, iodine, ichthyol, and kelene dissolved therein, and which are used as medicinal preparations, is dutiable at $1 per pound (or not less than 25 per cent) and not under paragraphs 67 and 68 as medicinal preparations.—T. D. 22841, G. A. 4874.

(*c*) So-called "autosprays," being small tubular forms of glass, with a narrow neck at each end, to which a metal tube is fitted, and closed with a metal screw tap, and which contains ether or ethyl chloride, are not dutiable as unusual coverings under paragraph 193, as manufactures of metal, and under the provisions of section 19, act of June 10, 1890, and are dutiable at the rates to which their contents may be subject, or exempt from duty where the contents are subject to a specific rate.—Id.

(*d*) Pure amyl acetate held to be a fruit ether.—T. D. 25404, G. A. 5712.

DECISIONS UNDER THE ACT OF 1894.

(*e*) Œnanthic ether, otherwise known as pelargonate of ethyl or pelargonic ether, is dutiable as fruit ether at $2 per pound and not at $1 per pound as ether not specially provided for nor as an oil.—T. D. 17406, G. A. 3597.

DECISIONS UNDER THE ACT OF 1890.

(*f*) Amyl valerianate is dutiable at $2.50 a pound as fruit ether.—T. D. 13701, G. A. 1939.

(*g*) Ether butyric is dutiable at $2.50 a pound.—T. D. 14521, G. A. 2332.

(*h*) Chloride of ethyl is dutiable at $1 a pound.—T. D. 12842, G. A. 1438.

(*i*) Ether acetic is dutiable at $1 a pound. It is not a fruit ether.—T. D. 13303, G. A. 1683.

1897 **22.** Extracts and decoctions of logwood and other dyewoods, and extracts of barks, such as are commonly used for dyeing or tanning, not specially provided for in this Act, seven-eighths of one cent per pound; extracts of quebracho and of hemlock bark, one-half of one cent per pound; extracts of sumac, and of woods other than dyewoods, not specially provided for in this Act, five-eighths of one cent per pound.

1894 18. Extracts and decoctions of logwood and other dyewoods, extract of sumac, and extracts of barks, such as are commonly used for dyeing or tanning, not specially provided for in this Act, and extracts of hemlock bark, ten per centum ad valorem.

1890 26. Extracts and decoctions of logwood and other dyewoods, extract of sumac, and extracts of barks, such as are commonly used for dyeing or tanning, not specially provided for in this act, seven-eighths of one cent per pound; extracts of hemlock bark one-half of one cent per pound.

1883
84. Logwood and other dyewoods, extracts and decoctions of, ten per centum ad valorem.
20. Extract of hemlock, and other bark used for tanning, not otherwise enumerated or provided for in this act, twenty per centum ad valorem.
11. * * * sumac extract, twenty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 22, ACT OF 1897.

(*a*) Myrobalan extract is dutiable as an extract for dyeing and tanning at seven-eighths of 1 cent and not as sumac extract at five-eighths of a cent.—T. D. 21058, G. A. 4423.

(*b*) Extract of divi-divi is dutiable under this paragraph and not free as divi-divi.—T. D. 21261, G. A. 4453.

(*c*) Merchandise, in both the liquid and solid or dry condition, described in the invoice as tan extract and found from a chemist's report to be extracts of bark such as are commonly used for dyeing and tanning, but differing materially from chemical extract of quebracho in practical results in dyeing and in percentages of both moist and solid matter, and also in the solubility of inorganic matter in cold water and in oxidizable solid matter, although closely resembling quebracho extract in other respects, is dutiable at seven-eighths of a cent per pound and not at one-half of 1 cent a pound. T. D. 22786, G. A. 4883.

(*d*) Merchandise described as "olive solide" is dutiable as an extract of logwood and not under paragraph 3 as a chemical compound.—T. D. 22895, G. A. 4892.

(*e*) Extract of Persian berries, sold under the name of vegetable yellow and used exclusively for staining food products, not dutiable under this paragraph.—T. D. 27054, G. A. 6272.

DECISIONS UNDER THE ACT OF 1890.

(*f*) A liquid composed of extract of logwood, indigo or indigo paste, orchil or orchil liquor, and dextrine with water (extract of logwood chief value) held not to be a chemical compound nor a color, but a dye, and to be dutiable as extract of logwood.—T. D. 11074, G. A. 517.

(*g*) Extract of logwood mordanted with a salt of chromium for printing colors on cotton fabrics (being a mechanical mixture of the extract and salt and not a chemical compound) is dutiable under this paragraph and not as a chemical compound.—Keller & Co. *v.* United States (C. C.), (90 Fed. Rep., 274), affirming T. D. 11074, G. A. 517.

(*h*) Primuline buff is a dyewood extract.—T. D. 11982, G. A. 895.

(*i*) Primuline buff (a compound of a preparation of quercitron, black oak bark, 80 per cent, and alizarine, a preparation of coal tar, 20 per cent) is dutiable under this paragraph and not as a coal-tar dye.—In re Matheson (C. C.), (54 Fed. Rep., 492), affirming T. D. 11982, G. A. 895.

(*j*) A preparation of quercitron and alizarin in nearly equal proportions suspended in an aqueous solution of sodium sulphate and zinc sulphite (quercitron chief value) is a nonenumerated article and by similitude dutiable at seven-eighths of a cent a pound.—T. D. 12640, G. A. 1289.

(*k*) Sanguin, a juice product or decoction of the fruit of the barberry or berberry, possessing tinctorial qualities for dyeing leather, is similar in the use to which it may be applied to extract of dyewood.—T. D. 12537, G. A. 1221.

1897 **23.** Gelatin, glue, isinglass or fish glue, and prepared fish bladders or fish sounds, valued at not above ten cents per pound, two and one-half cents per pound; valued at above ten cents per pound and not above thirty-five cents per pound, twenty-five per centum ad valorem; valued above thirty-five cents per pound, fifteen cents per pound and twenty per centum ad valorem.

1894 19. Gelatine, glue, isinglass or fish glue, and prepared fish bladders or fish sounds, twenty-five per centum ad valorem.

27. Gelatine, glue, and isinglass or fish-glue, valued at not above seven cents per pound, one and one-half cents per pound; valued at above seven
1890 cents per pound and not above thirty cents per pound, twenty-five per centum at valorem; valued at above thirty cents per pound, thirty per centum at valorem.

1. Glue, twenty per centum ad valorem.
3. Gelatine, and all similar preparations, thirty per centum ad va-
1883 lorem.
6. Fish-glue or isinglass, twenty-five per centum ad valorem.
515. Fish sounds or fish bladders. (Free.)

DECISIONS UNDER PARAGRAPH 23, ACT OF 1897.

(*a*) So-called liquid albumen is dutiable under this paragraph.—Sonoma Company *v.* U. S. (123 Fed. Rep., 999), affirming T. D. 20211, G. A. 4295.

(*b*) Fish sounds cut open and cleaned and dried in the sun, but not bleached or pressed, are not "prepared" within the meaning of this paragraph, but are free as crude.—T. D. 22620, G. A. 4811.

(*c*) Bone size is not dutiable by similitude to glue.—Sheldon *v.* United States (127 Fed. Rep., 494; T. D. 24950).

(*d*) Tuberine, a new form of glue, fit for use as glue, and not a starch or a preparation fit for use as starch, is dutiable under this paragraph.—T. D. 23561, G. A. 5093.

(*e*) When fish sounds have been cleaned and dried they become the article known to trade and commerce as isinglass. This being so, it is immaterial that the manufacturing process was imperfect or that the resulting product is poor, and it is unnecessary to determine whether the process is sufficient to designate them as fish sounds prepared, so as to take them out of the provision for fish sounds crude. T. D. 22620, G. A. 4811, overruled.—T. D. 23562, G. A. 5094.

(*f*) Fish sounds which have been cut open, cleaned, and dried for purposes of preservation, but not further prepared, and which in their imported condition are not suitable for the purposes for which isinglass is used, are exempt from duty under the provision in paragraph 496 for "fish sounds, crude, dried, or salted for preservation only, and unmanufactured, not specially provided for" in said act, and are not dutiable as prepared fish sounds under this paragraph.—T. D. 22620, G. A. 4811, followed; T. D. 23562, G. A. 5094, distinguished; T. D. 23950, G. A. 5195.

(*g*) Agar-agar, or Japanese isinglass, manufactured from a seaweed found in Japanese waters by processes of boiling, filtering, freezing, etc., whereby it loses its fibrous qualities and becomes soluble in water, and which in its use and somewhat in its material and texture resembles the isinglass of commerce, is dutiable, by similitude, at the rates applicable to "isinglass or fish glue," under this paragraph, and not as a prepared vegetable at 40 per cent ad valorem under paragraph 241.—T. D. 24053, G. A. 5228.

(*h*) Gelatin in sheets, used for making theatrical lights, printing, etc., and which has been changed in name, character, and use from the ordinary gelatin of commerce, is properly dutiable under paragraph 450 as a manufacturer of gelatin and not under this paragraph as gelatin. T. D. 16837, G. A. 3356, overruled.—T. D. 25236, G. A. 5657.

(*i*) Edible fish sounds are dutiable according to value under this paragraph.—T. D. 26678, G. A. 6138.

(*j*) A proprietary preparation known as Sichel glue, not being made of the same material as ordinary glue and not used for the purposes of glue, but

principally as a sizing for walls and as a binder in the use of calcimine, is not dutiable as glue, but as an unenumerated manufactured article.—T. D. 26854, G. A. 6206.

(*a*) Fish sounds scraped, split, washed, cleaned, and dried and invoiced at from 25 to 35 cents per pound, used entirely for food, are dutiable as prepared fish sounds and not as crude fish sounds. Cases reviewed.—United States *v.* Bestard (T. D. 28234).

DECISIONS UNDER THE ACT OF 1894.

(*b*) Prepared fish sounds or bladders are dutiable under this paragraph and are not free as crude.—T. D. 18524, G. A. 3980.

DECISIONS UNDER THE ACT OF 1890.

(*c*) Bandeaux trimmings of gelatine, glass, and wire (gelatine chief value) are dutiable (being valued at over 30 cents per pound) at 30 per cent, in accordance with section 5 (1894).—T. D. 14165, G. A. 2164.

(*d*) Gelatine in beads or nail heads held dutiable at 30 per cent.—T. D. 14622, G. A. 2380.

(*e*) Hat-crown ornaments and trimmings composed of gelatin spangles attached to silk and cotton nets (gelatine chief value) are dutiable at 30 per cent.—T. D. 13288, G. A. 1668.

(*f*) Size composed of a solution of glue to which hydrochloric acid has been added held to be dutiable by assimilation as glue.—T. D. 10796, G. A. 349.

DECISIONS UNDER THE ACT OF 1883.

(*g*) Isinglass made from fish bladders by the process of splitting, flattening, washing, bleaching, and drying is dutiable as isinglass.—T. D. 10785, G. A. 338.

1897 **24.** Glycerine, crude, not purified, one cent per pound; refined, three cents per pound.

1894 20. Glycerine, crude, not purified, one cent per pound; refined, three cents per pound.

1890 28. Glycerine, crude, not purified, one and three-fourths cents per pound. Refined, four and one-half cents per pound.

1883 4. Glycerine, crude, brown, or yellow, of the specific gravity of one and twenty-five hundedths, or less, at a temperature of sixty degrees Fahrenheit, not purified by refining or distilling, two cents per pound.
5. Glycerine, refined, five cents per pound.

1897 **25.** Indigo, extracts, or pastes of, three-fourths of one cent per pound; carmined, ten cents per pound.

1894 514. Indigo, and extracts or pastes of, and carmines. (Free.)

1890 29. Indigo, extracts, or pastes of, three-fourths of one cent per pound; carmined, ten cents per pound.

1883 22. Indigo, extracts of, and carmined, ten per centum ad valorem.

DECISIONS UNDER THE ACT OF 1890.

(*h*) An extract of paste or indigo known as white indigo held dutiable at 1 cent a pound.—T. D. 12701, G. A. 1350.

1897 **26.** Ink and ink powders, twenty-five per centum ad valorem.

1894 21. Ink and ink powders, printers' ink, and all other ink not specially provided for in this Act, twenty-five per centum ad valorem.

1890 30. Ink and ink powders, printers' ink, and all other ink not specially provided for in this act, thirty per centum ad valorem.

1883 456. Inks of all kinds and ink powders, thirty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 26, ACT OF 1897.

(*a*) Colors, lakes, Berlin blue, Prussian blue, vermilion red, and gold size, ground or mixed with so-called oxidized linseed oil or linseed-oil varnish and containing also glycerin soap and rosin is dutiable as ink and not under paragraphs 45–58 as colors.—T. D. 21588, G. A. 4548.

(*b*) So-called patent druckfarbe, consisting of powdered aluminum metal mixed with oil and turpentine, assessed for duty under paragraph 58, is not an ink nor dutiable as such under this paragraph. Query: Whether the merchandise is not properly dutiable as an article composed in part of aluminum under paragraph 193.—T. D. 25034, G. A. 5591.

1897 **27.** Iodine, resublimed, twenty cents per pound.

1894 515. Iodine, * * * and resublimed. (Free.)

1890 31. Iodine, resublimed, thirty cents per pound.

1883 23. Iodine, resublimed, forty cents per pound.

1897 **28.** Iodoform, one dollar per pound.

1894 22. Iodoform, one dollar per pound.

1890 32. Iodoform, one dollar and fifty cents per pound.

1883 108. Iodoform, two dollars per pound.

1897 **29.** Licorice, extracts of, in paste, rolls, or other forms, four and one-half cents per pound.

1894 23. Licorice, extracts of, in paste, rolls, or other forms, five cents per pound.

1890 33. Licorice, extracts of, in paste, rolls, or other forms, five and one-half cents per pound.

1883 24. Licorice, paste or roll, seven and one-half cents per pound; licorice juice, three cents per pound.

DECISIONS UNDER THE ACT OF 1890.

(*c*) Licorice pellets labeled pastilles de reglisse a là violette is an extract of licorice.—T. D. 11571, G. A. 746.

1897 **30.** Chicle, ten cents per pound.

1894 Not enumerated. Probably free under paragraph 470, page

1890 Not enumerated. Probably free under paragraph 560, page

1883 Not enumerated. Probably free under paragraph 636, page

1897 **31.** Magnesia, carbonate of, medicinal, three cents per pound; calcined, medicinal, seven cents per pound; sulphate of, or Epsom salts, one-fifth of one cent per pound.

1894 24. Magnesia, carbonate of, medicinal, three cents per pound; calcined, seven cents per pound; sulphate of, or Epsom salts, one-fifth of one cent per pound.
542. Magnesia, sulphate of, or Epsom salts. (Free.)

1890 34. Magnesia, carbonate of, medicinal, four cents per pound; calcined, eight cents per pound; sulphate of, or Epsom salts, three-tenths of one cent per pound.

1883 60. Magnesia, medicinal, carbonate of, five cents per pound.
61. Magnesia, calcined, ten cents per pound.
62. Magnesia, sulphate of, or Epsom salts, one-half of one cent per pound.

DECISIONS UNDER THE ACT OF 1894.

(*d*) Where an article is enumerated in both the free list and dutiable list of a tariff act and the conflict is irreconcilable, the provision last in order must prevail as the latest expression of legislative intent and the earlier one deemed

to be abrogated to the extent of the repugnance. Accordingly, Epsom salts or sulphate of magnesia, being eo nomine provided for in the tariff act of 1894, both in paragraph 24, at one-fifth of 1 cent per pound, and in paragraph 542, as free of duty, is exempt from duty under the latter provision, which is held to control.—United States *v.* Merck (97 Fed. Rep., 989) and T. D. 21503, G. A. 4526, followed; T. D. 21902, G. A. 4626.

DECISIONS UNDER THE ACT OF 1890.

(*a*) Henry's calcined magnesia is dutiable at 8 cents per pound and not as a medicinal proprietary preparation. The fact that the article is labeled with the maker's name does not change its character.—T. D. 13877, G. A. 2030; reversed, Ferguson *v.* Arthur (117 U. S., 482).

32. Alizarin assistant, sulpho-ricinoleic acid, and ricinoleic acid, by whatever name known, whether liquid, solid, or in paste, in the manu-
1897 facture of which fifty per centum or more of castor oil is used, thirty cents per gallon; in the manufacture of which less than fifty per centum of castor oil is used, fifteen cents per gallon; all other alizarin assistant, not specially provided for in this Act, thirty per centum ad valorem.

1894 26. Alizarine assistant, or soluble oil, or oleate of soda, or Turkey red oil, thirty per centum ad valorem.

36. Alizarine assistant, or soluble oil, or oleate of soda, or Turkey red
1890 oil, containing fifty per centum or more of castor oil, eighty cents per gallon; containing less than fifty per centum of castor oil, forty cents per gallon; all other, thirty per centum ad valorem.

1883 [Not enumerated. Dutiable under paragraph 92, page 26.]

DECISIONS UNDER PARAGRAPH 32, ACT OF 1897.

(*b*) Soluble grease used in softening cloth held not to be an alizarin assistant.—De Ronde *v.* United States (T. D. 25831).

(*c*) Certain preparations of tallow used not as an assistant or mordant, but simply for softening cotton cloth, are not dutiable as an alizarin assistant.—De Ronde *v.* United States (113 Fed. Rep., 858) followed; T. D. 23664, G. A. 5121.

(*d*) So-called lubricating oil consisting chiefly of resin oil partly saponified by treatment with acid and other chemicals found not to contain castor oil and held to be dutiable as alizarin assistant not specially provided for.—T. D. 25769, G. A. 5850.

(*e*) An essential characteristic of alizarin assistant is that it must be soluble in water.—T. D. 25912, G. A. 5883.

(*f*) A mixture of castor and olive oils and oleic acid, being insoluble in water, is not dutiable as alizarin assistant either directly or by similitude.—T. D. 25410, G. A. 5718, affirmed without opinion in Isaacs *v.* United States (suit 3627, T. D. 27773).

(*g*) Soluble grease made from tallow and used in the process of dyeing cotton cloth for the purpose of softening the fabric after an application of the dye is not an alizarin assistant.—De Ronde *v.* United States (140 Fed. Rep., 92; T. D. 26421), reversing T. D. 25744, G. A. 5836, followed; T. D. 26592, G. A. 6103.

DECISION UNDER THE ACT OF 1890.

(*h*) Certain alizarin assistant, Turkey red oil, oleate of soda, soluble oil, and sulphoricinoleate of soda held to be dutiable at 80 cents per gallon.—T. D. 12671, G. A. 1320,

DECISIONS UNDER THE ACT OF 1883.

(*a*) Sulphoricinoleate of soda or oleate of soda is a chemical salt or chemical compound.—T. D. 11596, G. A. 771.

1897 **33.** Castor oil, thirty-five cents per gallon.

1894 27. Castor oil, thirty-five cents per gallon.

1890 37. Castor oil, eighty cents per gallon.

1883 17. Castor oil, eighty cents per gallon.

DECISIONS UNDER PARAGRAPH 33, ACT OF 1897.

(*b*) A mixture of castor and olive oils and oleic acid, castor oil being the component of chief value in the mixture, is dutiable at the same rate as castor oil by virtue of the mixed materials clause in section 7, tariff act of 1897.—T. D. 25410, G. A. 5718, affirmed without opinion in Isaacs *v.* United States (suit 3627, T. D. 27773).

DECISIONS UNDER THE ACT OF 1883.

(*c*) Alizarine assistant, manufactured from castor oil, sulphuric acid, and soda and used as a mordant by calico printers, the principal ingredient being castor oil, is dutiable as castor oil by similitude and not as a chemical compound or a nonenumerated article.—Lloyd *v.* McWilliams (31 Fed. Rep., 261).

1897 **34.** Cod-liver oil, fifteen cents per gallon.

1894 28. Cod-liver oil, twenty per centum ad valorem.

1890 38. Cod-liver oil, fifteen cents per gallon.

1883 [Not enumerated. Dutiable under paragraph 92, page 26.]

1897 **35.** Cotton-seed oil, four cents per gallon of seven and one-half pounds weight.

1894 568. Oils: * * * cotton seed * * * . (Free.)

1890 39. Cotton-seed oil, ten cents per gallon of seven and one-half pounds weight.

1883 27. * * * cotton-seed oil, twenty-five cents per gallon, seven and one-half pounds weight to be estimated as a gallon.

DECISIONS UNDER PARAGRAPH 35, ACT OF 1897.

(*d*) An admixture of cotton-seed oil and olive oil (10 per cent of olive oil and 90 per cent of cotton-seed oil) not shown to have been commercially known as cotton-seed oil at and prior to the passage of the act of 1897 is not dutiable as cotton-seed oil. It was assessed under paragraph 40 as olive oil.—T. D. 22987, G. A. 4915.

1897 **36.** Croton oil, twenty cents per pound.

1894 568. Oils: * * * croton oil * * * . (Free.)

1890 40. Croton oil, thirty cents per pound.

1883 26. Oil, croton, fifty cents per pound.

1897 **37.** Flaxseed, linseed, and poppy-seed oil, raw, boiled, or oxidized, twenty cents per gallon of seven and one-half pounds weight.

1894 29. Flaxseed or linseed and poppy-seed oil, raw, boiled, or oxidized, twenty cents per gallon of seven and one-half pounds weight.

1890 41. Flaxseed or linseed and poppy-seed oil, raw, boiled, or oxidized, thirty-two cents per gallon of seven and one-half pounds weight.

1883 27. Oil, flaxseed or linseed, * * * twenty-five cents per gallon, seven and one-half pounds weight to be estimated as a gallon,
580. Oil: Poppy. (Free.)

DECISIONS UNDER PARAGRAPH 37, ACT OF 1897.

(*a*) Linoleic acid made from linseed oil and used for polishing purposes is dutiable as an acid and not as linseed oil.—T. D. 27153, G. A. 6294.

1897 **38.** Fusel oil, or amylic alcohol, one-fourth of one cent per pound.

1894 30. Fusel oil, or amylic alcohol, ten per centum ad valorem.

1890 42. Fusel oil, or amylic alcohol, ten per centum ad valorem.

1883 112. Amylic alcohol, or fusel oil, ten per centum ad valorem.

1897 **39.** Hemp-seed oil and rape-seed oil, ten cents per gallon.

1894 31. Hemp-seed oil and rape-seed oil, ten cents per gallon.

1890 43. Hemp-seed oil and rape-seed oil, ten cents per gallon.

1883 28. Hemp-seed oil and rape-seed oil, ten cents per gallon.

DECISIONS UNDER THE ACT OF 1894.

(*b*) Blown rape-seed oil found to weigh 8 pounds to the gallon.—T. D. 18088, G. A. 3890.

DECISIONS UNDER THE ACT OF 1890.

(*c*) Marine oil made of rape-seed oil, cotton-seed oil, low-grade olive oil, etc. (rape-seed oil chief value), is dutiable as such and not free as oil for soap making.—T. D. 14509, G. A. 2320.

(*d*) Rape-seed oil is dutiable as such and not free as an oil for soap making.—T. D. 14807, G. A. 2490.

1897 **40.** Olive oil, not specially provided for in this Act, forty cents per gallon; in bottles, jars, tins, or similar packages, fifty cents per gallon.

1894 32. Olive oil, fit for salad purposes, thirty-five cents per gallon.

1890 44. Olive oil, fit for salad purposes, thirty-five cents per gallon.

1883 [Not enumerated. Dutiable under paragraph 92, page 26.]

DECISIONS UNDER PARAGRAPH 40, ACT OF 1897.

(*e*) Bottles containing olive oil are not covered by the provisions of this paragraph, but are dutiable under paragraph 99.—T. D. 23255, G. A. 4985.

(*f*) Olive oil containing a large percentage of free fatty acid, having an acrid taste, a strong, offensive, and rancid odor, unsafe for human consumption, and not imported or adapted for food consumption, is entitled to free entry under paragraph 626 as olive oil for manufacturing or mechanical purposes and "fit only for such use." The fact that such oil is used for frying or salads by a class of foreigners presumably ignorant of its deleterious qualities and injurious effects does not show that it is fit for use as a food.—Oil Seeds Pressing Company *v.* United States (120 Fed. Rep., 1022), affirming 114 Fed. Rep., 793, and reversing T. D. 21613, G. A. 4557, followed; T. D. 24685, G. A. 5427.

(*g*) Bottles containing olive oil as provided for in this paragraph are subject to separate duty under paragraph 99.—Smith *v.* United States (124 Fed. Rep., 291) followed; T. D. 24993, G. A. 5578.

(*h*) Olive oil imported in tins is dutiable by the gallon. Where an importer of such olive oil claims that the measurement made by the gauger is excessive, no allowance for shortage will be made in the absence of satisfactory evidence showing the actual quantity contained in the cans, which would furnish a guide for reliquidation by the collector, and the onus of producing such evidence is cast on the importer.—T. D. 26833, G. A. 6191.

(*i*) Mere presence or absence of free fatty acids in olive oil does not determine whether or not such oil is fit for use as an article of human food,

Rancidity may exist in such oil before the formation of free fatty acids, and such acids may exist long before the oil becomes rancid. Olive oil in condition to be filtered and blended with cotton-seed oil, and when so blended fit to be used as an article of human food, is dutiable under this paragraph.—T. D. 27218, G. A. 6317; affirmed by consent (T. D. 28210).

(*a*) Olive oil in tins is dutiable at the rates named herein upon the quantity of oil actually imported and not on the capacity of the tin containers. A gallon of olive oil weighs, accurately, 7.56 pounds, equal to 3.43 kilos, and duty should be assessed on this basis.—United States *v.* Zucca (154 Fed. Rep., 172; T. D. 28002), affirming T. D. 27556, G. A. 6416, followed; T. D. 28072, G. A. 6575.

(*b*) Olive oil contained in tins of a capacity of 5 gallons is dutiable under the provision herein for olive oil not specially provided for and not under that for olive oil in bottles, jars, tins, or similar packages.—United States *v.* La Manna (T. D. 28186), affirming without opinion T. D. 27681, G. A. 6469.

(*c*) Olive oil shown to have been fit for food at the time of importation will not be held to be free of duty, notwithstanding that the sample offered by the importer at the trial was unwholesome, this condition being the result of exposure to light and air.—Collette *v.* United States (140 Fed. Rep., 990; T. D. 27070).

DECISIONS UNDER THE ACT OF 1894.

(*d*) Olive oil imported in tins holding from about a quart to 5 gallons, the quantity of which when sold here is reckoned according to the quarts or gallons of the various sizes, without regard to exact measurements, and which is returned by the gauger according to the quantity of the various sizes, though this measure exceeds the true measure by one thirty-second, as testified by the gauger, and about one-twelfth, as claimed by the importer, is properly assessed on the quantity so returned, in the absence of more exact testimony to furnish a guide for reliquidation. Sustaining the Board of General Appraisers.—Giglio *v.* United States (C. C.), (91 Fed. Rep., 758).

DECISIONS UNDER THE ACT OF 1890.

(*e*) The phrase "fit for salad purposes" means ordinarily regarded as fit for eating purposes.—T. D. 13545, G. A. 1817.

(*f*) Certain olive oil held dutiable and not free under paragraph 661 for manufacturing purposes.—T. D. 15398, G. A. 2792.

1897 **41.** Peppermint oil, fifty cents per pound.

1894 33. Peppermint oil, twenty-five per centum ad valorem.

1890 45. Peppermint oil, eighty cents per pound.

1883 [Not enumerated. Dutiable under paragraph 92, page 26.]

1897 **42.** Seal, herring, whale, and other fish oil, not specially provided for in this Act, eight cents per gallon.

1894 34. Seal, herring, whale, and other fish oil not specially provided for in in this Act, twenty-five per centum ad valorem.

1890 46. Seal, herring, whale, and other fish oil not specially provided for in this Act, eight cents per gallon.

1883 [Not enumerated. Dutiable under paragraph 92, page 26.]

DECISIONS UNDER PARAGRAPH 42, ACT OF 1897.

(*g*) Cod oil, although used only for dressing or stuffing leather, dutiable as fish oil and not as oils for dressing or stuffing leather.—T. D. 20076, G. A. 4273; affirmed in Wells *v.* United States (99 Fed. Rep., 258).

(*a*) The provision for "fish oils" in this paragraph is not limited to such oils as are made from the entire fish, and therefore includes cod oil, which is made from codfish livers. Cod oil, being a fish oil, is accordingly excluded from paragraph 568, admitting to free entry "oils (excepting fish oils) such as are commonly used * * * for stuffing or dressing leather." It is also similarly excluded by reason of the fact that it is "fit" for other uses than those specified in paragraph 568, which is limited specifically to oils "which are fit only for such uses." A requirement in a tariff provision that an article shall be "fit only" for a certain purpose is not satisfied by showing that its chief or predominant use is for that purpose. Cod oil being a fish oil, and for the further reason that it is fit for other uses than those specified in this paragraph, is not free, but is dutiable under paragraph 42.—Swan *v.* United States (113 Fed. Rep., 243), affirming 109 id., 949, and Train *v.* United States (113 id., 1020), affirming 107 id., 261, followed; T. D. 23720, G. A. 5136.

DECISIONS UNDER THE ACT OF 1890.

(*b*) Cod oil for tanners' use made from the unhealthy and putrid livers and entrails of codfish and allied species and of a dark brown or cherry color is dutiable as other fish oil.—T. D. 12378, G. A. 1150.

(*c*) Japanese herring oil is dutiable as fish oil and not free as oil used in soap making. The oils exempt in paragraph 599 are not fish oils.—T. D. 15414, G. A. 2808; reversed T. D. 18008, G. A. 3852, United States *v.* Wells (77 Fed. Rep., 411).

(*d*) Sperm oil double refined is dutiable as whale oil.—T. D. 11326, G. A. 609.

(*e*) Spermaceti is dutiable as whale oil. T. D. 11573, G. A. 748.

43. Opium, crude or unmanufactured, and not adulterated, containing nine per centum and over of morphia, one dollar per pound; morphia or morphine, sulphate of, and all alkaloids or salts of opium, one dollar per ounce; aqueous extract of opium, for medicinal uses, and tincture of, as laudanum, and other liquid preparations of opium, not specially provided for in this Act, forty per centum ad valorem; opium containing less than nine per centum of morphia, and opium prepared for smoking, six dollars per pound; but opium prepared for smoking and other preparations of opium deposited in bonded warehouses shall not be removed therefrom without payment of duties, and such duties shall not be refunded.

1897

1894

569. Opium, crude or unmanufactured, and not adulterated, containing nine per centum and over of morphia. (Free.)

35. Opium, aqueous extract of, for medicinal uses, and tincture of, as laudanum, and all other liquid preparations of opium, not specially provided for in this Act, twenty per centum ad valorem.

36. Opium containing less than nine per centum of morphia, and opium prepared for smoking, six dollars per pound; but opium prepared for smoking and other preparations of opium deposited in bonded warehouse shall not be removed therefrom without payment of duties, and such duties shall not be refunded.

25. Morphia, or morphine, and all salts thereof, fifty cents per ounce.

1890

663. Opium, crude or unmanufactured, and not adulterated, containing nine per centum and over of morphia. (Free.)

47. Opium, aqueous extract of, for medicinal uses, and tincture of, as laudanum, and all other liquid preparations of opium, not specially provided for in this act, forty per centum ad valorem.

48. Opium containing less than nine per centum of morphia, and opium prepared for smoking, twelve dollars per pound; but opium prepared for smoking and other preparations of opium deposited in bonded warehouse shall not be removed therefrom without payment of duties, and such duties shall not be refunded.

35. Morphia, or morphine, and all salts thereof, fifty cents per ounce.

1883 120. Opium, crude, containing nine per cent. and over of morphia, one dollar per pound. The importation of opium, containing less than nine per cent. morphia is hereby prohibited.
121. Opium, prepared for smoking, and all other preparations of opium not specially enumerated or provided for in this act, ten dollars per pound; but opium prepared for smoking, and other preparations of opium deposited in bonded warehouses shall not be removed therefrom for exportation without payment of duties, and such duties shall not be refunded.
122. Opium, aqueous extract of, for medical uses, and tincture of, as laudanum, and all other liquid preparations of opium, not specially enumerated or provided for in this act, forty per centum ad valorem.
123. Morphia, or morphine, and all salts thereof, one dollar per ounce.

DECISIONS UNDER PARAGRAPH 43, ACT OF 1897.

(*a*) Powdered opium prepared from gum opium by drying, comminution, sifting, and adding sufficient morphine so as to conform to the standard of the United States Pharmacopeia has been advanced from the condition of opium crude or unmanufactured and is no longer classifiable as such for duty purposes.—Merck *v.* United States (151 Fed. Rep., 14; T. D. 27768), reversing 143 id., 694 (T. D. 27024).

(*b*) While it may be conceded that no reason is apparent why Congress should impose a much lower duty on powdered opium than is imposed upon the crude or unmanufactured article, the courts can only ascertain the legislative intention by the language used, and it is not their duty by a distorted construction to attempt to cover an article which may have been omitted by inadvertence.—Ibid..

DECISIONS UNDER THE ACT OF 1890.

(*c*) Liq. opli sed is a liquid preparation of opium.—T. D. 11968, G. A. 881.

1897 44. Baryta, sulphate of, or barytes, including barytes earth, unmanufactured, seventy-five cents per ton; manufactured, five dollars and twenty-five cents per ton.

1894 37. Baryta, sulphate of, or barytes, manufactured three dollars per ton.
395. * * * baryta, sulphate of, or barytes, unmanufactured, including barytes earth. (Free.)

1890 49. Baryta, sulphate of, or barytes, including barytes earth, unmanufactured, one dollar and twelve cents per ton; manufactured, six dollars and seventy-two cents per ton.

1883 40. Baryta, sulphate of, or barytes, unmanufactured, ten per centum ad valorem.
41. Baryta, sulphate of, or barytes, manufactured, one-fourth of one cent per pound.

DECISIONS UNDER PARAGRAPH 44, ACT OF 1897.

(*d*) Barium dioxide is not dutiable as baryta, manufactured.—T. D. 24938, G. A. 5552.

1897 45. Blues, such as Berlin, Prussian, Chinese, and all others, containing ferrocyanide of iron, in pulp, dry or ground in or mixed with oil or water, eight cents per pound.

1894 38. Blues, such as Berlin, Prussian, Chinese, and all others, containing ferrocyanide of iron, dry or ground in or mixed with oil, six cents per pound; and in pulp or mixed with water, six cents per pound on the material contained therein when dry.

1890 50. Blues, such as Berlin, Prussian, Chinese, and all others, containing ferrocyanide of iron, dry or ground in or mixed with oil, six cents per pound; in pulp or mixed with water six cents per pound on the material contained therein when dry.

1883 479. * * * Berlin, Chinese, fig, * * * blue, twenty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 4, ACT OF 1897.

(*a*) Merchandise invoiced as "blue" held to be Prussian blue containing ferrocyanide of iron and dutiable under this paragraph.—DeRonde *v.* United States (148 Fed. Rep., 653; T. D. 25464) distinguished; T. D. 28253, G. A. 6624.

DECISIONS UNDER THE ACT OF 1894.

(*b*) Colors in pans viz, Antwerp blue and Prussian blue, are dutiable as blues and not under paragraph 48, as all other colors.—T. D. 16282, G. A. 3111.

1897 **46.** Blanc-fixe, or artificial sulphate of barytes, and satin white, or artificial sulphate of lime, one-half of one cent per pound.

1894 39. Blanc-fixe, or artificial sulphate of barytes and satin white, or artificial sulphate of lime, twenty-five per centum ad valorem.

1890 51. Blanc-fixe, or satin white, or artificial sulphate of barytes, three-fourths of one cent per pound.

1883 [Not enumerated.]

DECISIONS UNDER PARAGRAPH 46, ACT OF 1897.

(*c*) An article invoiced as sulphate of barium held to be dutiable as artificial sulphate of barytes.—T. D. 24914, G. A. 5544.

DECISIONS UNDER THE ACT OF 1894.

(*d*) Fibrite is dutiable as sulphate of lime, and not under paragraph 82 as clay.—T. D. 18073, G. A. 3875.

(*e*) Hydrate sulphate of lime is dutiable as artificial sulphate of lime (pearl hardening) and not as plaster of Paris.—T. D. 17505, G. A. 3644.

1897 **47.** Black, made from bone, ivory, or vegetable substance, by whatever name known, including bone black and lampblack, dry or ground in oil or water, twenty-five per centum ad valorem.

1894 40. Black, made from bone, ivory, or vegetable, under whatever name known, including bone black and lampblack, dry or ground in oil or water, twenty per centum ad valorem.

1890 52. Black, made from bone, ivory, or vegetable, under whatever name known, including bone-black and lamp-black, dry or ground in oil or water, twenty-five per centum ad valorem.

1883 88. The pigment known as bone-black, and ivory drop black, * * * twenty-five per centum ad valorem.

DECISIONS UNDER THE ACT OF 1894.

(*f*) Ivory black and lampblack colors in pans are dutiable as blacks, and not as all other colors.—T. D. 16282, G. A. 3111.

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*g*) Boneblack is dutiable at 25 per cent and is not free as "bones, crude and not manufactured, burned, calcined, ground, or steamed.—Peters *v.* Robertson (20 Fed. Rep., 818).

(*a*) Boneblack imported for use in decolorizing sugar, in the process of manufacturing it, made by subjecting bones, after they were steamed and cleaned, to destructive distillation by heat in close vessels until everything but the organic matter was expelled, and then crushing the residuum and assorting the pieces into proper sizes, was dutiable at 25 per cent as "black of bone," and was not exempt as bones burned or calcined under R. S., 2505, nor subject to a duty of 35 per cent as manufactures of bone.—Harrison *v.* Merritt (115 U. S., 577).

1897 **48.** Chrome yellow, chrome green, and all other chromium colors in the manufacture of which lead and bichromate of potash or soda are used, in pulp, dry, or ground in or mixed with oil or water, four and one-half cents per pound.

1894 41. Chrome yellow, chrome green, and all other chromium colors in which lead and bichromate of potash or soda are component parts, dry or ground in or mixed with oil, or in pulp or mixed with water, three cents per pound on the material contained therein when dry.

1890 53. Chrome yellow, chrome green, and all other chromium colors in which lead and bichromate of potash or soda are component parts, dry, or ground in or mixed with oil, four and one-half cents per pound; in pulp or mixed with water, four and one-half cents per pound on the material contained therein when dry.

1883 [Not enumerated. Dutiable under paragraph 87, page 71.]

DECISIONS UNDER PARAGRAPH 48, ACT OF 1897.

(*b*) So-called Blaugrun or Guigaet's green, a dark bluish green pigment in the condition of paste, is dutiable as chrome green, and not under paragraph 58 as a color.—T. D. 21720, G. A. 4591.

DECISIONS UNDER THE ACT OF 1894.

(*c*) Colors in pans, viz, chrome yellow, chrome green, chrome lemon, the same being chromium colors in which lead or bichromate of potash or soda are component parts, is dutiable as chrome yellow, etc., and not as other colors.—T. D. 16282, G. A. 3111

DECISIONS UNDER THE ACT OF 1890.

(*d*) A green paint composed of sesquioxide of chromium, dutiable as chrome green.—T. D. 13200, G. A. 1621.

1897 **49.** Ocher and ochery earths, sienna and sienna earths, and umber and umber earths, not specially provided for, when crude or not powdered, washed or pulverized, one-eighth of one cent per pound; if powdered, washed or pulverized, three-eighths of one cent per pound; if ground in oil or water, one and one-half cents per pound.

1894 42. Ocher and ochery earths, sienna and sienna earths, umber and umber earths, ground in oil, one and one-fourth of one cent per pound.
566. Ocher and ochery earths, sienna and sienna earths, umber and umber earths, not specifically provided for in this act, dry. (Free.)

1890 54. Ocher and ochery earths, sienna and sienna earths, umber and umber earths not specially provided for in this act, dry, one-fourth of one cent per pound; ground in oil, one and one-half cents per pound.

1883 89. Ocher, and ochery earths, umber and umber earths, and sienna and sienna earths, when dry, one-half of one cent per pound; when ground in oil, one and one-half cents per pound.

DECISIONS UNDER PARAGRAPH 49, ACT OF 1897.

(*e*) Ocher pulverized and washed free from grit indicates that the earth is not crude.—T. D. 21263, G. A. 4455.

(*a*) Crude burnt sienna is dutiable at one-eighth of a cent and not at three-eighths of a cent. Burnt sienna as well as raw sienna is known in trade as crude sienna when it is not powdered, washed, or pulverized.—T. D. 21403, G. A. 4489.

(*b*) Sienna earth which has been washed either naturally or artificially, though not powdered or pulverized, is dutiable under the provision herein for sienna earths, powdered, washed or pulverized.—T. D. 25170, G. A. 5631.

DECISIONS UNDER THE ACT OF 1890.

(*c*) A calcareous earth colored by ferric oxides, of a red color and similar in appearance to red hematites, is dutiable as ochery earth, and not as clay.—T. D. 13608, G. A. 1880.

(*d*) Burnt ochre is dutiable as ochery earth, and not as a color.—T. D. 14756, G. A. 2478.

DECISIONS UNDER THE ACT OF 1883.

(*e*) Artists' colors, in tubes, composed of ocher and umber, but elaborately prepared for that use, dutiable under this paragraph, and not at 25 per cent as colors and paints.—Thayer *v.* Seeberger (31 Fed. Rep., 883).

1897 **50.** Orange mineral, three and three-eighths cents per pound.

1894 51. Orange mineral, one and three-quarter cents per pound; * * *.

1890 65. Orange mineral, three and one-half cents per pound.

1883 58. Orange mineral, * * * three cents per pound.

1897 **51.** Red lead, two and seven-eighths cents per pound.

1894 51. * * * red lead, one and one-half cents per pound.

1890 66. Red lead, three cents per pound.

1883 58. * * * red lead, three cents per pound.

1897 **52.** Ultramarine blue, whether dry, in pulp, or mixed with water, and wash blue containing ultramarine, three and three-fourths cents per pound.

1894 43. Ultramarine blue, whether dry, in pulp, or mixed with water, and wash blue containing ultramarine, three cents per pound.

1890 { 55. Ultramarine blue, four and one-half cents per pound.
58. Wash blue, containing ultramarine, three cents per pound.

1883 { 85. Ultramarine, five cents per pound.
479. * * * wash blue, twenty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 52, ACT OF 1897.

(*f*) Gray blue, a pigment containing ultramarine blue, but of pale blue tint and uot possessing the coloring strength of ultramarine blue, is not the ultramarine blue of commerce, and is not dutiable as such, but as a pigment under paragraph 58.—T. D. 28294, G. A. 6636.

DECISIONS UNDER THE ACT OF 1894.

(*g*) New blue and French blue (ultramarine blue in pans dutiable as ultramarine blue.—T. D. 16282, G. A. 3111.

(*h*) Ultramarine blue differs from a lake, the blue being produced in a furnace, and the lake by saturation. Ultramarine blue is dutiable at 3 cents a pound.—T. D. 17056, G. A. 3437.

DECISIONS UNDER THE ACT OF 1890.

(*a*) Ultramarine blue in pulp imported in casks is dutiable on the combined weight of the ultramarine blue and the water, and not on the dry weight, nor under par. 61 at 25 per cent.—T. D. 15080, 2633.

(*b*) Ultramarine blue in pulp, which consists of ultramarine ground in water so as to form a thick paste, is dutiable under this par. and on the full weight of the paste, and not on the weight of the ultramarine contained therein when dry.—United States *v.* Zentgraff (60 Fed. Rep., 1014), reversing T. D. 12215, G. A. 1029.

1897 **53.** Varnishes, including so-called gold size or japan, thirty-five per centum ad valorem; spirit varnishes, one dollar and thirty-two cents per gallon and thirty-five per centum ad valorem.

1894 44. Varnishes, including so-called gold size or japan, twenty-five per centum ad valorem; and on spirit varnishes for the alcohol contained therein, one dollar and thirty-two cents per gallon additional.

1890 56. Varnishes, including so-called gold size or japan, thirty-five per centum ad valorem; and on spirit varnishes for the alcohol contained therein, one dollar and thirty-two cents per gallon additional.

1883 { 119. Varnishes of all kinds, forty per centum ad valorem; and on spirit varnishes, one dollar and thirty-two cents additional per gallon.
711. Gold-size. (Free.)

DECISIONS UNDER PARAGRAPH 53, ACT OF 1897.

(*c*) Enamel white, a white paint to which some varnish has been added is not dutiable as varnish. Pomeroy *v.* United States (126 Fed. Rep., 583; T. D. 25047) reversing an unpublished decision that followed T. D. 21477, G. A. 4516; T. D. 24865, G. A. 5522.

(*d*) So-called black varnish, an article prepared from coal tar, which is not used as a varnish, held not to be dutiable as a varnish.—T. D. 25551, G. A. 5778.

DECISIONS UNDER THE ACT OF 1890.

(*e*) Spirit varnishes found to contain 25.25 and 68.80 per cent of alcohol respectively.—T. D. 11405, G. A. 688.

(*f*) Spirit varnish a solution of gum shellac, or shellac and methylated spirits, dutiable as varnish.—T. D. 12953, G. A. 1504.

1897 54. Vermilion red, and other colors containing quicksilver, dry or ground in oil or water, ten cents per pound; when not containing quicksilver but made of lead or containing lead, five cents per pound.

1894 45. Vermilion red, an other colors containing quicksilver, dry or ground in oil or water, twenty per centum ad valorem; vermilion red, not containing quicksilver but made of lead or containing lead, six cents per pound.

1890 57. Vermilion red, and colors containing quicksilver, dry or ground in oil or water, twelve cents per pound.

1883 [Not enumerated. Dutiable under paragraph 87, page 71.]

DECISIONS UNDER PARAGRAPH 54, ACT OF 1897.

(*g*) Colors used for decorating chinaware and to impart a white glaze or polish to glass, containing no quicksilver but in which lead oxide is a component part, are dutiable at 5 cents per pound under this paragraph.—T. D. 26689, G. A. 6144.

DECISIONS UNDER THE ACT OF 1894.

(*a*) Water colors in pans, viz, chinese vermilion, French vermilion, vermilion, orange vermilion, and pure scarlet, the same being vermilion red, is dutiable as vermilion red, and not under par. 48 as other colors.—T. D. 16282, G. A. 3111.

DECISIONS UNDER THE ACT OF 1890.

(*b*) Vermilionette is dutiable at 12 cents per pound and not under par. 61.—T. D. 14306, G. A. 2235.

(*c*) Genuine vermilion red contains quicksilver and there is an imitation of this color which contains none. It appeared that at the date of this act both the genuine and the spurious were known commercially as vermilion red. *Held*, that the imitation is subject to the same duty as the genuine and is not dutiable under paragraph 61, paragraph 65, or paragraph 66.—Reversing T. D. 11335, G. A. 618, and the Circuit Court, In re Downing (C. C. A.), 56 Fed. Rep., 470.

(*d*) The first quoted clause of the act so clearly covers the article in question, the imitation vermilion red, that statements contained in the report of a Senate committee on the act can not be considered to show an inferential intent to place it under the second clause.—Id.

1897 **55.** White lead, white paint and pigment containing lead, dry or in pulp, or ground or mixed with oil, two and seven-eighths cents per pound.

1894 52. White lead, and white paint and pigment containing lead, dry or in pulp, or ground or mixed with oil, one and one-half cents per pound.

1890 67. White lead, and white paint containing lead, dry or in pulp, or ground or mixed with oil, three cents per pound.

1883 55. White lead, when dry or in pulp, three cents per pound.
56. When ground or mixed in oil, three cents per pound.

DECISIONS UNDER THE ACT OF 1894.

(*e*) Black pigment containing lead held dutiable as a pigment containing lead, and not as a pigment not specially provided for. There being a doubt whether "white" describes and limits "pigment" the doubt is resolved in favor of the importer.—T. D. 16819, G. A. 3338.

1897 **56.** Whiting and Paris white, dry, one-fourth of one cent per pound; ground in oil, or putty, one cent per pound.

1894 46. Whiting and Paris white, dry, one-fourth of one cent per pound; ground in oil, or putty, one-half of one cent per pound.

1890 59. Whiting and Paris white, dry, one-half of one cent per pound; ground in oil, or putty, one cent per pound.

1883 45. Whiting and Paris white, dry, one-half cent per pound; ground in oil, or putty, one cent per pound.

DECISIONS UNDER PARAGRAPH 56, ACT OF 1897.

(*f*) An article known as plate powder, used in polishing metals, is found to be whiting and is dutiable as such and not as an unenumerated manufactured article.—United States *v.* Tiffany (117 Fed. Rep., 367), affirming T. D. 16733, G. A. 3321, followed; T. D. 24086, G. A. 5240.

DECISIONS UNDER THE ACT OF 1894.

(*g*) Whiting composed of carbonate of lime, chloride of lime, carbonate of potash, and hygroscopic water, is dutiable as whiting, and not as an earthen or mineral substance.—T. D. 16733, G. A. 3321.

57. Zinc, oxide of, and white paint or pigment containing zinc, but not containing lead, dry, one cent per pound; ground in oil, one and three-
1897 fourths cents per pound; sulfid of zinc white, or white sulphide of zinc, one and one-fourth cents per pound; chloride of zinc and sulphate of zinc, one cent per pound.

1894 47. Zinc, oxide of, and white paint or pigment containing zinc, dry or ground in oil, one cent per pound.

60. Zinc, oxide of, and white paint containing zinc, but not contain-
1890 ing lead; dry, one and one-fourth cents per pound; ground in oil, one and three-fourths cents per pound.

1883 { 90. Zinc, oxide of, when dry, one and one-fourth cents per pound.
91. Zinc, oxide of, when ground in oil, one and three-fourths cents per pound.

DECISIONS UNDER PARAGRAPH 57, ACT OF 1897.

(*a*) The article known as lithophone found to be commercially known as sulphide of zinc white, and held to be dutiable as such and not as a "paint or pigment containing zinc, but not containing lead." Gabriel *v.* United States (123 Fed. Rep., 296), affirming (114 Fed. Rep., 401) and T. D. 22217, G. A. 4707, and in effect overruling 97 Fed. Rep., 934, and T. D. 20074, G. A. 4271, followed; T. D. 24615, G. A. 5403.

(*b*) White paint containing 59.23 per cent of zinc oxide and no lead is dutiable under this provision.—T. D. 25233, G. A. 5654.

(*c*) Enamel white, paint containing zinc ground in oil and mixed with varnish, held dutiable under this paragraph.—T. D. 26593, G. A. 6104.

(*d*) Enamel white held not dutiable under this paragraph, but under paragraph 58 as a paint.—Pomeroy *v.* United States (126 Fed. Rep., 583; T. D. 25047) followed in T. D. 24865, G. A. 5522, and in T. D. 26593, G. A. 6104, distinguished; T. D. 27633, G. A. 6449.

DECISIONS UNDER THE ACT OF 1894.

(*e*) Charlton white, a white paint composed of sulphate of barium, with a large proportion of zinc sulphide and a small proportion of zinc oxide, is dutiable as containing zinc, and not as other paints.—T. D. 16824, G. A. 3343.

(*f*) Artists' colors in cakes known as Chinese white, is dutiable as oxide of zinc, and not as colors, nor free as beeswax, nor as wax.—T. D. 16834, G. A. 3353.

DECISIONS UNDER THE ACT OF 1890.

(*g*) Oxide of zinc powder containing from 1.05 to 3.07 per cent of lead, dutiable as oxide of zinc, and not as white paint containing lead.—T. D. 13813, G. A. 2007.

(*h*) Merchandise invoiced as zinc white found to be white paint containing zinc.—T. D. 13230, G. A. 1651.

(*i*) So-called paint drier dutiable as white paint containing lead, and not under paragraph 61, 1890.—T. D. 15168, G. A. 2694.

(*j*) Sulphide of zinc ground in oil designated as a wet color dutiable at 1¾ cents a pound.—T. D. 12451, G. A. 1189; modified, T. D. 12670, G. A. 1319.

(*k*) Lithophone is known in trade as a dry paint, and is dutiable as a paint containing zinc and not containing lead, at 1¼ cents per pound.—T. D. 12670, G. A. 1319; T. D. 15862, G. A. 2962.

(*l*) Certain so-called "lithophone" a dry, white material, held dutiable at 1¼ cents per pound as white paint containing zinc, but not containing lead, and not as other paints and colors.—Sustaining T. D. 15862, G. A. 2962; Gabriel *v.* United States (C. C.), 65 Fed. Rep., 422.

58. All paints, colors, pigments, lakes, crayons, smalts and frostings, whether crude or dry or mixed, or ground with water or oil or with
1897 solutions other than oil, not otherwise specially provided for in this Act, thirty per centum ad valorem; all paints, colors and pigments, commonly known as artists' paints or colors, whether in tubes, pans, cakes or other forms, thirty per centum ad valorem.

48. All other paints, colors, and pigments, whether dry or mixed, or
1894 ground in water or oil, or other solutions, including all colors in tubes, lakes, crayons, smalts, and frostings, and not specially provided for in this Act, twenty-five per centum ad valorem.

61. All other paints and colors, whether dry or mixed, or ground in water or oil, including lakes, crayons, smalts, and frostings, not specially
1890 provided for in this act, and artists' colors of all kinds, in tubes or otherwise, twenty-five per centum ad valorem; all paints and colors, mixed or ground with water or solutions other than oil, and commercially known as artists' water color paints, thirty per centum ad valorem.

87. Colors and paints, including lakes, whether dry or mixed, or ground
1883 with water or oil, and not specially enumerated or provided for in this Act, twenty-five per centum ad valorem.

DECISIONS UNDER PARAGRAPH 58, ACT OF 1897.

(*a*) Oxide of iron in the form of loose earth is dutiable as a crude pigment.—T. D. 19580, G. A. 4201.

(*b*) Tiver in powder is dutiable as a color and not under paragraph 13 as ground chalk.—T. D. 21321, G. A. 4461.

(*c*) Lakes and other colors are dutiable at 30 per cent. under the specific provisions therefor in this and paragraph 15, and are not free under paragraph 469, even though derived from alizarin and from anthracin.—T. D. 21422, G. A. 4497.

(*d*) So-called gold powder, composed of gold, silver, and copper, used by being mixed in a solution of gelatin and water, and applied with a brush, is dutiable as a pigment or color.—T. D. 23140, G. A. 4950.

(*e*) An unwrought earth used as a color is dutiable under this paragraph, the provision for colors held to be narrower and more limited than the provision for unwrought earth in paragraph 93.—T. D. 23346, G. A. 5016.

(*f*) Theatrical grease paints and nose paste are dutiable as paints or colors and not as toilet preparations.—T. D. 24246, G. A. 5285.

(*g*) So-called patent druckfarbe, consisting of powdered aluminum metal mixed with oil and turpentine, assessed for duty under this paragraph, is not an ink nor dutiable as such under paragraph 26. Query: Whether the merchandise is not properly dutiable as an article composed in part of aluminum under paragraph 193.—T. D. 25034, G. A. 5591.

(*h*) Water-color paints contained in tin boxes, irrespective of their value, and water-color paints contained in boxes other than tin, when the invoice-value exceeds 25 marks or 30 francs per gross boxes, are dutiable hereunder as artists' paints or colors. If of less value they are dutiable as toys.—T. D. 25355, G. A. 5697.

(*i*) So-called Arabic cooling compound, composed chiefly of carbonate of lime and sometimes with a substantial admixture of red oxide of iron, not possessing the necessary characteristics of paint or pigment, is not dutiable under this paragraph.—T. D. 25383, G. A. 5710.

(*j*) So-called black varnish, though used as a paint, held not to be dutiable as paint.—T. D. 25551, G. A. 5778.

(*a*) Hematite ore is not dutiable as a color or pigment, but as iron ore Though used in the manufacture of paint, it is not, as imported, in the condition of a paint or color.—Francklyn *v.* United States (119 Fed. Rep., 470) followed; T. D. 24189, G. A. 5267.

(*b*) Enamel white is not dutiable under this paragraph as a paint mixed with solutions other than oil.—Pomeroy *v.* United States (126 Fed. Rep., 583; T. D. 25047), reversing an unpublished decision that followed T. D. 21477, G. A. 4516, followed.—T. D. 24865, G. A. 5522.

(*c*) Water-color paints in boxes fitted with brushes, the articles being invariably and universally dealt in by the wholesale trade as entireties, are dutiable as entireties. Those suitable only for use by children in play as toys, the others as paints.—T. D. 26209, G. A. 5984.

(*d*) Paint brushes packed in separate cartons in the same case with oil colors in tubes and water colors in pans, and invoiced separately, are not dutiable at the rate applicable to the paints, the latter, with the brushes, not constituting entireties in the condition in which imported, nor are they dealt in as such. The brushes are dutiable separately at the rate of 40 per cent ad valorem under paragraph 410.—T. D. 26246, G. A. 6007.

(*e*) Fusains, or charcoal crayons, used in drawing or sketching, are dutiable as crayons and not as articles composed of carbon.—T. D. 22877, G. A. 4888 modified; T. D. 26307, G. A. 6021.

(*f*) So-called orchil extract, a sulphonated coloring matter which consists of a dark-green substance in the form of irregular particles with a metallic luster, produced from orchil or orchil liquid, is dutiable as a color.—T. D. 26383, G. A. 6048.

(*g*) Ground earth of a grayish green tint, known as green earth, which is used as a substratum or base in obtaining pigments or dry paints, is not a pigment, but is dutiable as a manufactured earth under paragraph 93.—T. D. 26416, G. A. 6057.

(*h*) Orchil obtained from vegetable sources is not dutiable as a color.—T. D. 26665, G. A. 6133.

(*i*) China and glass colors containing lead are not dutiable under this paragraph, but under paragraph 54.—T. D. 26689, G. A. 6144.

(*j*) Extract of Persian berries, sold under the name of vegetable yellow and used exclusively for staining food products, not dutiable under this paragraph.—T. D. 27054, G. A. 6272.

(*k*) Enamel white held to be dutiable as a paint.—Pomeroy *v.* United States (126 Fed. Rep., 583; T. D. 25047) followed in T. D. 24865, G. A. 5522, and in T. D. 26593, G. A. 6104, distinguished; T. D. 27633, G. A. 6449.

(*l*) Chlorophyll, a green coloring matter produced from fresh vegetation and used for staining food stuffs and essential oils, is not classifiable as a color, but is dutiable as an unenumerated manufactured article.—T. D. 28018, G. A. 6560.

(*m*) So-called gray blue held to be dutiable as a pigment and not as ultramarine blue.—T. D. 28294, G. A. 6636.

(*n*) Persian berry extract is not dutiable as a color, but as an unenumerated manufactured article.—United States *v.* Berlin Aniline Works and Berlin Aniline Works *v.* United States (154 Fed. Rep., 925; T. D. 28280) followed; T. D. 28372, G. A. 6653.

(*o*) Irregular pieces of talc used in marking on iron are not crayons.—T. D. 28425, G. A. 6665.

(*a*) On an importation of so-called Indian red, contained in casks, it was shown that the weight of the merchandise had been increased by an unusual absorption of sea water. *Held*, that in estimating the duties the importers were entitled to have due allowance made therefor. Before the Board of General Appraisers, importers are at liberty to prove by the ordinary rules of evidence the fact and extent of an absorption of sea water by imported merchandise; and it is not necessary, although it is desirable, that they should comply with the regulations of the Secretary of the Treasury as to the mode of proof, the Secretary not being invested with authority to prescribe an exclusive method of proof.—T. D. 25553, G. A. 5780.

DECISIONS UNDER THE ACT OF 1894.

(*b*) Oil colors in tubes, flake white, dutiable as colors in tubes, and not as white lead.—T. D. 15681, G. A. 2862.

(*c*) Oil and water colors in tubes, viz, Prussian blue and Antwerp blue, being blues containing ferrocyanide of iron; oil and water colors in tubes, viz, ivory black and lampblack, the same being black made from bone ivory or vegetable oil, and water colors in tubes, viz, chrome yellow, chrome green, chrome lemon, the same being chromium colors in which lead or bichromate of potash or soda are component parts; colors in tubes, viz, burnt sienna, raw umber, terra verto, vandyke brown, and yellow ocher, the same being ocher, umber, or sienna earth ground in oil; new blue and French blue (ultramarine blue) in tubes; oil and water colors in tubes, viz, Chinese vermilion, French vermilion, vermilion, orange vermilion, pure scarlet, the same being vermilion red, and white paint containing lead, ground in oil, in tubes, are dutiable as colors in tubes.—T. D. 16282, G. A. 3111.

(*d*) Colors in tubes are dutiable under this paragraph and not according to material by special designation in the color schedule.—T. D. 17384, G. A. 3575.

(*e*) Crown Patent Dryer is dutiable under this paragraph and not under paragraph 52 as white paint containing lead, nor under paragraph 60; 1894.—T. D. 16539, G. A. 3257.

(*f*) Metal red held to be dutiable as a lake, and not as vermilion red.—T. D. 17056, G. A. 3437.

(*g*) Alizarin lakes are not dutiable under this paragraph, but are free under paragraph 368 as alizarin colors.—Keppelmann *v.* United States (116 Fed. Rep., 777) followed; T. D. 24018, G. A. 5215.

(*h*) Colors in pans and jars, dry, ground in water or ground in oil; not in tubes, nor lakes, crayons, smaltz, nor frostings, assessed as similar to colors in tubes. These colors are all specially named in paragraphs 37 to 53 or in the free list and are dutiable or free according to the specific provisions in which they are described by name.—T. D. 17558, G. A. 3649.

(*i*) Merchandise consisting of 6,552 pans of assorted colors imported and assessed under this paragraph. The protest claimed in a general way that six different rates are applicable according to material. There is nothing in the invoice entry or protest to indicate what colors the pans contain. The protest is too indefinite.—T. D. 17934, G. A. 3809.

(*j*) Chromate of zinc, a color, is dutiable under this paragraph and not under paragraph 41 as chrome yellow.—T. D. 18139, G. A. 3896.

(*k*) Red earth, known as hematite ore, not an ochery earth or known as ocher, is dutiable as a color and not free as ocher.—T. D. 19157, G. A. 4114.

(*a*) A red pigment to be used as a color and filler, found by the appraise not to be an ochery earth and not commercially known as an ocher, is dutiab as a color, and not free under paragraph 566 (1894) as an ocher, sustainii board.—Vandegrift *v.* United States (C. C.), 107 Fed. Rep., 265.

DECISIONS UNDER THE ACT OF 1890.

(*b*) Ammoniacal cochineal is a dye and not a color.—T. D. 11535, G. A. 710.

(*c*) Cadmium yellow is dutiable at 25 per cent as a color.—T. D. 1394 G. A. 2049.

(*d*) Charcoal sticks known as fusians or charcoals, commonly used f drawing are not crayons.—T. D. 13547, G. A. 1819.

(*e*) Crocus composed of sesquioxide of iron produced in the process of bur ing pyrites is a color.—T. D. 13206, G. A. 1627.

(*f*) Crocus, a polishing powder, is dutiable as a color and not by similitu as dross or residuum from burnt pyrites, nor as a nonenumerated article.- T. D. 16853, G. A. 3372.

(*g*) Crocus, produced from the dross or residuum of burnt pyrites, princ pally used as a polishing powder, but to a considerable extent as a painter color, is dutiable as a color and not as the dross or residuum of burnt pyrite nor as a nonenumerated article. Affirming T. D. 20889, G. A. 4393, and 84 Fe Rep., 158.—Smith *v.* United States (93 Fed. Rep., 194).

(*h*) Duresco, a paint containing zinc but not containing lead, neither dry n ground in oil but ground or mixed with water, is dutiable at 25 per cent.—T. I 12700, G. A. 1349.

(*i*) Grecian red, composed of barytes and aniline color, is an imitation c vermilion red.—T. D. 11540, G. A. 715; T. D. 14306, G. A. 2235; In re Downin (56 Fed. Rep., 470).

(*j*) Hematite is not a color.—T. D. 12663, G. A. 1312.

(*k*) Lithophone, a dry white powder composed of sulphate of barytes an sulphide of zinc, is dutiable as a color and not under paragraph 60 as a paint.- T. D. 12437, G. A. 1175.

(*l*) Venetian red is a dry paint and not ochery earth.—T. D. 11346, G. A. 62

(*m*) A color of the same tint and character as Venetian red, oxide of iro entering into its composition, is dutiable as a color and not under paragraph 5 as ocher.—T. D. 12339, G. A. 1111.

(*n*) Goods composed of sulphide of zinc and sulphate of barium designate as a dry color, held not to be known as a paint and to be dutiable at 25 per cen as a color.—T. D. 12451, G. A. 1189.

(*o*) Japanned boxes containing colors, commonly called water colors, hel to be the usual coverings for such colors.—T. D. 13967, G. A. 2072.

(*p*) Oxide of cobalt, blues, satin-white chromes, ochers, umbers, vermilio red, white leads, verdigris, and other colors in oil and in tubes, known as artist colors in tubes, are dutiable as such and not under paragraphs 50–60 accordin to color, etc.—T. D. 15120, G. A. 2646.

(*q*) White lead, ocher, and umber, in oil put up in metal tubes, are artist colors in tubes.—T. D. 10869, G. A. 364; T. D. 11863, G. A. 854.

(*r*) Artists' water-color paints in boxes, the boxes fitted up with partition in which are separate colors, brushes, and dishes, are dutiable as entireties.- T. D. 13053, G. A. 1558.

(*a*) Wooden boxes, colored and varnished, 9½ inches long and 6 inches wide, containing 15 cakes dry colors, sepia, india ink, crayons, cup, saucer, and brushes, dutiable as artists' water-color paints.—T. D. 13214, G. A. 1635.

(*b*) White lead, ocher, umber, and other colors, all in oils and put up in small metal tubes, are dutiable under this paragraph.—T. D. 14293, G. A. 2222.

(*c*) Rembrandt color boxes (tin japanned, 6½ inches long and 3 inches wide) containing 12 pans of soft water colors and 3 brushes, held dutiable at 30 per cent as artists' water-color paints.—T. D. 13214, G. A. 1635.

(*d*) Colors, including blues, chrome green, ocher, amber, and sienna of fine grades, especially prepared and put up in tubes for artists' use, commercially known as artists' colors in tubes, are dutiable under this paragraph and not under paragraphs 50 to 55, 57 to 60, and 60 to 67, 18% as colors.—Rich *v.* United States (C. C. A.) 61 Fed. Rep., 501.

1897 **59.** Paris green and London purple, fifteen per centum ad valorem.

1894 59½. Paris green and London purple, twelve and one-half per centum ad valorem.

1890 [Not enumerated. Dutiable under paragraph 61, page 71.]

1883 [Not enumerated. Dutiable under paragraph 87, page 71.]

1897 **60.** Lead: Acetate of, white, three and one-fourth cents per pound; brown, gray, or yellow, two and one-fourth cents per pound; nitrate of, two and one-half cents per pound; litharge, two and three-fourths cents per pound.

1894
49. Acetate of lead, white, two and three-quarters cents per pound; brown, one and three-quarters cents per pound; litharge, one and one-half cents per pound.
50. Nitrate of lead, one and one-half cents per pound.

1890
62. Acetate of lead, white, five and one-half cents per pound; brown, three and one-half cents per pound.
63. Litharge, three cents per pound.
64. Nitrate of lead, three cents per pound.

1883
53. Acetate of lead, brown, four cents per pound.
54. Acetate of lead, white, six cents per pound.
57. Litharge, three cents per pound.
59. Nitrate of lead, three cents per pound.

1897 **61.** Phosphorus, eighteen cents per pound.

1894 53. Phosphorus, fifteen cents per pound.

1890 68. Phosphorus, twenty cents per pound.

1883 7. Phosphorus, ten cents per pound.

POTASH.

1897 **62.** Bichromate and chromate of, three cents per pound.

1894 54. Bichromate and chromate of, twenty-five per centum ad valorem.

1890 69. Bichromate and chromate of, three cents per pound.

1883
48. Chromate of potash, three cents per pound.
49. Bichromate of potash, three cents per pound.

DECISIONS UNDER THE ACT OF 1883.

(*e*) Bichromate of soda is dutiable at 3 cents a pound as a nonenumerated article on account of its similitude to bichromate of potash.—Mason *v.* Robertson (29 Fed. Rep., 684); Biddle *v.* Hartranft (29 Fed. Rep., 90); reversed in 139 U. S., 624, where it is held to be a chemical compound.

1897 **63.** Caustic or hydrate of, refined, in sticks or rolls, one cent per pound; chlorate of, two and one-half cents per pound.

1894 595. * * * Caustic potash, or hydrate of, including refined in sti
or rolls. * * * Chlorate of potash. (Free.)

1890 { 70. Caustic or hydrate of, refined, in sticks or rolls, one cent per pou
685. * * * Chlorate of potash. * * * (Free.)

1883 { 63. * * * Caustic potash, twenty per centum ad valorem.
64. Chlorate of, three cents per pound.

1897 **64.** Hydriodate, iodide, and iodate of, twenty-five cents per pound.

1894 55. Hydriodate, iodide, and iodate of, twenty-five cents per pound.

1890 71. Hydriodate, iodide, and iodate of, fifty cents per pound.

1883 65. Hydriodate, iodide, and iodate of, fifty cents per pound.

1897 **65.** Nitrate of, or saltpeter, refined, one-half cent per pound.

1894 56. Nitrate of, or saltpeter, refined, one-half of one cent per pound.

1890 72. Nitrate of, or saltpeter, refined, one cent per pound.

1883 69. Nitrate of, or refined saltpeter, one and one-half cents per pound

1897 **66.** Prussiate of, red, eight cents per pound; yellow, four cents p
pound; cyanide of potassium, twelve and one-half cents per pound.

1894 57. Prussiate of, red, or yellow, twenty-five per centum ad valorem.

1890 73. Prussiate of, red, ten cents per pound; yellow, five cents per pou

1883 { 66. Prussiate of, red, ten cents per pound.
67. Prussiate of, yellow, five cents per pound.

DECISIONS UNDER PARAGRAPH 66, ACT OF 1897.

(*a*) The article commercially known as cyanide of potassium, though c
taining an admixture of cyanide of sodium, is dutiable as cyanide of potassi
and not under paragraph 3 as a chemical compound or salt. While there is
pure, potassium cyanide, the ordinary commercial preparation often conta
impurities, and especially a mixture of sodium; and this paragraph is not
stricted in its operation to the pure article.—T. D. 22521, G. A. 4777.

1897 **67.** Medicinal preparations containing alcohol, or in the preparation
which alcohol is used, not specially provided for in this Act, fifty-f
cents per pound, but in no case shall the same pay less than twenty-f
per centum ad valorem.

1894 { 58. All medicinal preparations, including medicinal coal-tar prepa
tions and medicinal proprietary preparations, of which alcohol is a co
ponent part, or in the preparation of which alcohol is used, not specia
provided for in this Act, fifty cents per pound: *Provided*, That no su
preparation shall pay less than twenty five per centum ad valorem.
12. Chloral hydrate, twenty-five per centum ad valorem.

1890 74. All medicinal preparations, including medicinal proprietary pr
arations, of which alcohol is a component part, or in the preparation
which alcohol is used, not specially provided for in this act, fifty ce
per pound.

1883 { 99. Proprietary preparations, to wit: All cosmetics, pills, powde
troches, or lozenges, sirups, cordials, bitters, anodynes, tonics, plaste
liniments, salves, ointments, pastes, drops, waters, essences, spirits, c
or preparations or compositions recommended to the public as proprieta
articles, or prepared according to some private formula, as remedies
specifics for any disease or diseases, or affections whatever, affecting t
human or animal body, * * * not specially enumerated or provid
for in this act, fifty per centum ad valorem.
118. Preparations: All medicinal preparations known as essenc
ethers, extracts, mixtures, spirits, tinctures, and medicated wines,
which alcohol is a component part, not specially enumerated or provid
for in this act, fifty cents per pound.
107. Hoffman's anodyne, thirty cents per pound.

DECISIONS UNDER PARAGRAPH 67, ACT OF 1897.

(*a*) Chloral hydrate is dutiable as a medicinal preparation in which alcohol is used, and not a nonmedicinal preparation nor as a chemical compound.—T. D. 20994, G. A. 4412.

(*b*) Gaduol Merck is a medicinal preparation in which alcohol is used.—T. D. 20046, G. A. 4268.

(*c*) Hensel's Tonicum is dutiable at 55 per cent as a medicinal preparation containing alcohol.—T. D. 19456, G. A. 4173.

(*d*) Salol is a medicinal preparation containing alcohol.—T. D. 19898, G. A. 4228.

(*e*) Paraldehyde, prepared from aldehyde, an article prepared by oxidizing alcohol, is dutiable as a medicinal preparation in the preparation of which alcohol is used, and not under paragraph 2, as an alcoholic compound nor paragraph 3, as a chemical compound.—T. D. 22983, G. A. 4911; in effect overruled by Merck *v.* United States (147 Fed. Rep., 895; T. D. 27002).

(*f*) Chloral hydrate is dutiable as a medicinal preparation in the preparation of which alcohol is used, and not under paragraph 3 as a chemical compound. Being both a chemical compound and a medicinal preparation, it is classifiable as the latter because such description is the more specific.—Battle & Co. Chemists' Corp. *v.* United States, 108 Fed. Rep., 216.

(*g*) So-called "kryofine" is a medicinal preparation in the preparation of which alcohol is used; is closely allied in chemical constitution, character, and use to phenacetin, and is accordingly dutiable at 55 cents per pound, and not under paragraph 3 as a chemical compound, paragraph 15 as a coal-tar product, or paragraph 68 as a medicinal preparation.—T. D. 22600, G. A. 4804.

(*h*) Byrrh wine from France is not a medicinal preparation.—T. D. 24052, G. A. 5227.

(*i*) Savon d'iode, a French preparation for reducing obesity, inflammation, and other remedial purposes, composed of iodine and potassium in a preparation containing alcohol, is dutiable under this paragraph and not as a toilet preparation.—T. D. 24216, G. A. 5277.

(*j*) Chinese wines, consisting of spirituous beverages distilled from rice or sorghum and flavored with various vegetable substances, are not medicinal preparations containing alcohol.—T. D. 24675, G. A. 5421.

(*k*) To sustain a protest claiming that a medicinal preparation is not dutiable under this paragraph, it is incumbent on the importer to prove affirmatively that alcohol was not used in the preparation of the imported article. In the absence of such proof, it will be presumed, in support of the collector's assessment, that alcohol was used. This paragraph applies to a medicinal preparation in the preparation of which alcohol was used, although alcohol need not be, and sometimes is not, used in its preparation.—United States *v.* Schering (123 Fed. Rep., 65) followed; T. D. 24704, G. A. 5434.

(*l*) Chloral hydrate and salol held to be medicinal preparations in which alcohol is used. In order to sustain a protest against an assessment of duty made under this paragraph the importer must prove affirmatively that alcohol was not used in the preparation of the merchandise subject to protest.—United States *v.* Schering (123 Fed. Rep., 65) followed; T. D. 24823, G. A. 5502.

(*m*) Cannabis indica, a purely liquid alcoholic tincture of Indian hemp, used by homeopathic physicians as a medicine, held to be dutiable as a medicinal preparation containing alcohol, and not as an alcoholic compound.—T. D. 24868, G. A. 5525.

(*a*) Sliced deer horn used in medicine by the Chinese but requiring furth preparation before it can be so used, is not dutiable as a medicinal preparatio —T. D. 24936, G. A. 5550.

(*b*) Chloral hydrate held dutiable as an alcoholic medicinal preparation.- T. D. 24970, G. A. 5567.

(*c*) Euquinine is not an alkaloid or salt of cinchona bark, but a medicin preparation in the preparation of which alcohol is used.—T. D. 26050, G. A 5924.

(*d*) Gaduol not a medicinal preparation.—T. D. 26065, G. A. 5931.

(*e*) Paraldehyde is a medicinal preparation in the preparation of whic alcohol is found not to be used.—Merck *v.* United States (147 Fed. Rep., 895 T. D. 27002) followed; T. D. 27158, G. A. 6299.

(*f*) Scammony resin is dutiable as a drug advanced in value or conditio and not as a medicinal preparation—United States *v.* Martin (155 Fed. Rep 264; T. D. 28145) followed; T. D. 28199, G. A. 6600.

DECISIONS UNDER THE ACT OF 1894.

(*g*) Benzonaphthol and apolysin are chemical compounds and coal-tar medic nal preparations, and are not free as coal-tar preparations not medicinal.- T. D. 17922, G. A. 3797.

(*h*) Gallanol is dutiable as a medicinal coal-tar preparation and is not as a acid.—T. D. 17958, G. A. 3833.

(*i*) Gallobromol is not dutiable under this paragraph, but is free unde paragraph 363 (1894).—Ibid.

(*j*) Morin's Wine of Creosote is dutiable as a medicinal proprietary prepa ration of which alcohol is a component part, and not as a medicinal preparatio not specially provided for.—T. D. 17575, G. A. 3666.

(*k*) Salol piperazin, sodium salicylate, lycetol benzonaphthol, phenocoll hydrochlorate lactophenin, theobromine sodium, ammonium salicylate, lithi salicylate apolysin, potassium chloride, potassium carbonate, phloroglucin ammonium benzoate, beta-naphthol benzoate, and beta-naphthol, are medicina coal-tar preparations.—T. D. 21591, G. A. 4551.

(*l*) Vino de salud is a medicinal preparation containing alcohol.—T. D 16412, G. A. 3201.

DECISIONS UNDER THE ACT OF 1890.

(*m*) Atropine sulphate is an alkaloidl chemical salt and a medicinal prepa ration in the preparation of which alcohol is used.—T. D. 13058, G. A. 1563.

(*n*) An importation of antipyrine which falls within the terms both of para graph 19 (1890) as a product of coal tar not a color or dye, and of this para graph as a medicinal preparation of which alcohol is a component part, or in the preparation of which alcohol is used, is dutiable under this paragraph as being more specific.—Reversing T. D. 15167, G. A. 2693, and the Circuit Court (66 Fed. Rep., 748); Koechl *v.* United States (C. C. A.), 91 Fed. Rep., 110.

(*o*) Bebeirine sulphate is a medicinal preparation in the preparation of which alcohol is used.—T. D. 11973, G. A. 886.

(*p*) Berberine c. p. crystals, cotoin true, paracomil, hyoscyamine pure amorph, duboisine pure amorph, pelletierine pure, urethane, and homatropine pure crystals, are medicinal alcoholic preparations.—T. D. 13701, G. A. 1939.

(*a*) Brown's Chlorodine and Liqueur de Laville are dutiable as medicinal proprietary preparations containing alcohol, and not as chemical compounds. The enumeration in this paragraph is more specific than in paragraph 76.—T. D. 14805, G. A. 2488; affirmed in 90 Fed. Rep., 801.

(*b*) Proprietary medicines known as Brown's Chlorodine, and Liqueur de Dr. Laville, medicinal preparations containing alcohol and being also combinations of products known as alkaloids and essential oils were imported. *Held*, that the medicinal use for which the preparations are designed dominates their chemical composition and is more specific.—Sustaining T. D. 14805, G. A. 2488; United States *v.* Fougera, 90 Fed. Rep., 801.

(*c*) A preparation called "Bovrill wine," labeled "nutritious tonic," composed of port wine, extract of beef, and extract of malt, and containing 17.90 per cent of alcohol, is dutiable as a proprietary preparation containing alcohol, and not as still wine.—Reversing T. D. 14936, G. A. 2565; United States *v.* Shoemaker (C. C.), 84 Fed. Rep., 146.

(*d*) Cocaine muriate is dutiable as a medicinal preparation in the preparation of which alcohol has been used.—T. D. 13058, G. A. 1563.

(*e*) Muriate of cocaine and compounds of cocaine, medicinal preparations in which alcohol is used, are dutiable under this paragraph. Enumeration as medicinal preparations is more specific than chemical compounds.—T. D. 19629, G. A. 4211.

(*f*) Muriate of cocaine is dutiable under this and not under paragraph 76.—Fink *v.* United States (170 U. S., 584).

(*g*) Cocaine hydrochlorate is a medicinal preparation in the preparation of which alcohol is used.—T. D. 15114, G. A. 2640; T. D. 11973, G. A. 886.

(*h*) Coniine hydrobromate crystals, coniine hydrobromate powder, coniine hydrochlorate crystals, salts crystallized from an extract of the fruit of the hemlock, are alcoholic medicinal preparations.—T. D. 11393, G. A. 676.

(*i*) Chloral hydrate is dutiable as a medicinal preparation in the preparation of which alcohol is used, and not as a medicinal preparation in the preparation of which alcohol is not a component part, nor as a chemical compound.—T. D. 11052, G. A. 495; T. D. 14292, G. A. 2221; T. D. 15077, G. A. 2630; 50 Fed. Rep., 402; 54 Id., 141

(*j*) Coleman's Liebigs Extract of Meat with Wine, is dutiable as a medicinal proprietary preparation, and not under paragraph 336 at the rate provided for still wines.—T. D. 21717, G. A. 4588.

(*k*) Chloride of ethyl is not dutiable as a medicinal preparation containing alcohol.—T. D. 12842, G. A. 1438.

(*l*) Hydrastine-hydrochlorate is a medicinal preparation in the preparation of which alcohol is used.—T. D. 12698, G. A. 1347.

(*m*) Hyoscamine sulphate is a medicinal preparation in the preparation of which alcohol is used.—T. D. 11973, G. A. 886; T. D. 12698, G. A. 1347.

(*n*) Extracts of juniper berries and elder berries are preparations in which alcohol is used.—T. D. 12905, G. A. 1456.

(*o*) Papain, vegetable pepsin, or "carica papaya," is a medicinal preparation in the preparation of which alcohol is used.—T. D. 13581, G. A. 1853.

(*p*) Ferro-mangun peptone is a preparation in which alcohol is used.—T. D. 12906, G. A. 1457.

(*a*) Ferro-mangun peptone, liquid, balsamic elixir, vin urani pesqui, and elixir valeriante piertot, are medicinal proprietary preparations containing alcohol.—T. D. 15118, G. A. 2644.

(*b*) Pilocarpine muriate is an alkaloidal chemical salt and a medicinal preparation in which alcohol is used.—T. D. 13058, G. A. 1563.

(*c*) Ross' Peptonized Beer is a medicinal preparation in which alcohol is used.—T. D. 12843, G. A. 1439.

(*d*) Salol is a chemical compound, a coal-tar preparation, not a color or dye and a medicinal preparation. It is not dutiable under this paragraph. It was assessed under paragraph 76, 1890, but the board does not decide whether it is so dutiable.—T. D. 15128, G. A. 2654.

(*e*) Veratrine, a mixture of alkaloids obtained from the seeds of the cebadilla is dutiable as a medicinal preparation in the preparation of which alcohol is used.—T. D. 13061, G. A. 1566.

(*f*) This paragraph includes all medicinal preparations in the manufacture of which alcohol is used in any way, though it may be broken up to form other ingredients.—Koechl *v.* United States (C. C. A.), 91 Fed. Rep., 110.

DECISIONS UNDER THE ACT OF 1883.

(*g*) Arp's Pepsin Bitters, which are prepared under the direction of a sworn chemist and protected by a trade mark, and are used not as a beverage but as a tonic mixed with water or wine, the chief medical ingredient being pepsin prepared chemically from the stomachs of animals, are dutiable under this paragraph and not as bitters containing spirits.—Grommes *v.* Seeberger (C. C.), 41 Fed. Rep., 32.

(*h*) Bonekamp Bitters are dutiable as a proprietary preparation and not under paragraphs 310 and 313, 1883, at $2 per gallon and 3 cents for each bottle.—T. D. 10489, G. A. 139.

(*i*) Whether Bonekamp Bitters in 1889 were so similar to absinthe as to be susceptible of being assessed under the clause applicable to it, was a question of fact properly left to the jury. The jury having determined the fact adversely to the Government, it follows that such bitters were at that time to be classified under the proprietary clause. The rate of duty on the bottles was dependent upon the rate on the contents.—Erhardt *v.* Steinhardt, 153 U. S., 177.

(*j*) Fernet Bitters is dutiable as a proprietary preparation and the bottles containing it are dutiable under paragraph 133, 1883, at 30 per cent and not under paragraph 313, 1883, at $2 per gallon and 3 cents for each bottle.—T. D. 10418, G. A. 109.

(*k*) Lanolin is composed of pure wool fat and water and is a medicinal proprietary preparation.—T. D. 11215, G. A. 574.

(*l*) Certain Chinese wine held dutiable as medicinal preparation containing alcohol and the bottles under paragraph 133, 1883, at 30 per cent and not as a proprietary preparation, as an alcoholic compound, as fruit juice, as wine nor as a proprietary preparation.—T. D. 10462, G. A. 112.

(*m*) Ethers dutiable as such.—T. D. 12548, G. A. 1232.

(*n*) Wolfe's Aromatic Schiedam Schnapps is dutiable as a proprietary preparation. Wolfe *v.* United States (105 Fed. Rep., 940.)

68. Medicinal preparations not containing alcohol or in the preparation of which alcohol is not used, not specially provided for in this Act,
1897 twenty-five per centum ad valorem; calomel and other mercurial medicinal preparations, thirty-five per centum ad valorem.

1894 59. All medicinal preparations not specially provided for in this Act, twenty-five per centum ad valorem.

75. All medicinal preparations, including medicinal proprietary preparations, of which alcohol is not a component part, and not specially
1890 provided for in this act, twenty-five per centum ad valorem; calomel and other mercurial medicinal preparations, thirty-five per centum ad valorem.

93. Preparations: all medicinal preparations known as cerates, conserves, decoctions, emulsions, extracts, solid or fluid; infusions, juices, liniments, lozenges, mixtures, mucilages, ointments, oleo-resins, pills,
1883 plasters, powders, resins, suppositories, sirups, vinegars, and waters, of any of which alcohol is not a component part, and which are not specially enumerated or provided for in this act, twenty-five per centum ad valorem.

DECISIONS UNDER PARAGRAPH 68, ACT OF 1897.

(*a*) Incomparable smelling salts is dutiable as a medicinal preparation and not as a chemical compound nor as perfumery.—T. D. 21264, G. A. 4456.

(*b*) Anthrax vaccine or blackleg vaccine for preventing disease in cattle known as anthrax or blackleg is dutiable as a medicinal preparation and not free as vaccine virus.—T. D. 21760, G. A. 4600.

(*c*) Merchandise consisting of a foundation of cotton batting, with one surface thereof treated with an antiseptic preparation, the chief component material being cotton, is dutiable as a medicinal preparation and not as a manufacture of cotton.—T. D. 22759, G. A. 4849.

(*d*) The provisions relating to medicinal preparations are more specific than those in paragraph 322, relating to manufactures of cotton not specially provided for; and where an article is covered by the terms of both, such as antiseptic cotton, the former being the more specific controls.—Id.

(*e*) Hydroquinone (or hydrochinon) and resorcin, purified, are chemically diatomic phenols, prepared from coal-tar products in combination, perhaps, with other substances, are intended and used chiefly, if not exclusively, for medicinal purposes and are dutiable at 25 per cent. Impure articles bearing the same name, however, which are prepared from coal-tar products, are used chiefly in the manufacture of dyes, such as fluorescin, eosine, and uranine, and for other purposes in the arts are dutiable under paragraph 15 as coal-tar preparations.—T. D. 23270, G. A. 4989.

(*f*) An article used only in the compounding of medicinal preparations and not itself in its imported condition a medicine, is not a medicinal preparation.—T. D. 23323, G. A. 5010.

(*g*) Terpin hydrate is dutiable at 25 per cent ad valorem under this paragraph, as a medicinal preparation not containing alcohol, or in the preparation of which alcohol is not used, and not at 55 cents per pound under paragraph 67 as a medicinal preparation containing alcohol, or in the preparation of which alcohol is used.—Engelhorn *v.* United States (119 Fed. Rep., 1022) followed; T. D. 23423, G. A. 5048.

(*h*) A compound of formaldehyde, oil of cloves, and creosote, designed to be used in connection with a powder to form a dental cement, and also serving as an antiseptic, is dutiable as a nonalcoholic medicinal preparation.—T. D. 23489, G. A. 5070.

(*i*) Creolin or creolin-pearson is not dutiable as a medicinal preparation.—T. D. 24913, G. A. 5543.

(*a*) Bloc hyalin, a preparation of alum, glycerin, and boric acid, used principally to allay irritation of the skin after shaving, is not a medicinal preparation but is dutiable as a toilet preparation.—T. D. 24966, G. A. 5563.

(*b*) Certain pellets or lozenges having a sweet taste and the flavor of vanilla, though advertised as a remedy for colds, etc., are not medicinal preparations.—T. D. 25647, G. A. 5806.

(*c*) Paraldehyde is a medicinal preparation in the preparation of which alcohol is found not to be used.—Merck *v.* United States (147 Fed. Rep., 895; T. D. 27002) followed; T. D. 27158, G. A. 6299.

(*d*) Hydrochinon is not dutiable as a medicinal preparation but as a coal tar color or dye not medicinal.—T. D. 25017, G. A. 5585.

(*e*) Lithyol, although similar in use to ichthyol, is not free as ichthyol but is dutiable as a medicinal preparation.—T. D. 27323, G. A. 6355.

(*f*) Hexamethylentetramin is a medicinal preparation in the preparation of which alcohol is found not to be used.—Lehn *v.* United States (147 Fed. Rep., 640; T. D. 27394) followed; T. D. 27505, G. A. 6403.

(*g*) Dried lizards held to be free of duty as a crude drug.—Wing On Wo *v.* United States (148 Fed. Rep., 334; T. D. 27496), reversing abstract 9236 (T. D. 26890) which followed T. D. 26186, G. A. 5977, followed; T. D. 27601, G. A. 6437.

(*h*) Chrysarobin is dutiable as a drug and not as a medicinal preparation.—Levi *v.* United States (140 Fed. Rep., 126; T. D. 26396), reversing T. D. 25356, G. A. 5698, followed; T. D. 26591, G. A. 6102.

(*i*) Certain preparations of wool grease known as lanolin, adeps lanae hydrous, and adeps lanae anhydrous are dutiable as medicinal preparations.—Movius *v.* United States (66 Fed. Rep., 734) followed; T. D. 25910, G. A. 5881.

(*j*) Floral waters known as orange flower water and rose water, found to have no medicinal uses, and held not to be dutiable as medicinal preparations but as unenumerated manufactured articles.—Euler *v.* United States (147 Fed. Rep., 765; T. D. 27428) in effect overruling Dodge *v.* United States (130 Fed. Rep., 624; T. D. 25240); T. D. 25232, G. A. 5653, and T. D. 26587, G. A. 6098.

(*k*) Medicinal preparations may be defined as those which are of use, or believed by the prescriber or user fairly and honestly to be of use, in curing, or alleviating, or palliating, or preventing some disease or affection of the human frame.—Dodge *v.* United States (130 Fed. Rep., 624; T. D. 25240).

(*l*) If an article has but a slight use as a medicinal preparation, it is sufficient to warrant its classification under the provision for medicinal preparations, if the only alternative is to relegate it to the class of unenumerated articles.—Ibid.

DECISIONS UNDER THE ACT OF 1894.

(*m*) Antitoxin is dutiable as a medicinal preparation and is not free as vaccine virus.—Reversing T. D. 16415, G. A. 3204, United States *v.* Schulze (C. C.), 77 Fed. Rep., 607.

(*n*) Antitoxin, used by inoculation for the prevention and cure of diphtheria, is dutiable as a medicinal preparation and is not free as vaccine virus.—Sustaining the collector, reversing T. D. 16415, G. A. 3204, and affirming 77 Fed. Rep., 607; Koechl *v.* United States (84 Fed. Rep., 448).

(*o*) Concentrated cherry juice to which certain chemical substances of a remedial character have been added, which is not used as a medicine in its

imported condition, but as an ingredient in the manufacture of a medicinal preparation, is not a medicinal preparation.—Richard *v.* United States (147 Fed. Rep., 891; T. D. 26926).

(*a*) Breast tea is dutiable as a medicinal preparation.—T. D. 16976, G. A. 3404.

(*b*) Court plaster in pocket cases is dutiable with the cases as a medicinal preparation, and not for the plaster as a manufacture of silk, and as manufactures of metal for the metal boxes as unusual coverings.—T. D. 17502, G. A. 3641.

(*c*) Corn plasters are not medicinal prepartions.—T. D. 17930, G. A. 3805.

(*d*) Inspissated ox gall is dutiable as a medicinal preparation and not free as a crude drug.—T. D. 16638, G. A. 3283.

(*e*) Lanolin is dutiable as a medicinal preparation and is not free as wool grease. It was held dutiable under the act of 1890, paragraph 75, and not under paragraph 316.—T. D. 11215, G. A. 574; T. D. 11216, G. A. 575; T. D. 17075, G. A. 3456.

(*f*) Lysidine is a medicinal coal-tar preparation, and is not free as an acid, nor as a nonmedicinal coal-tar prepartion.—T. D. 17626, G. A. 3674.

(*g*) Nelson's gelatin lozenges are dutiable as medicinal preparations and not as gelatin, or as a manufacture of which gelatin is the component material of chief value.—T. D. 18735, G. A. 4048.

(*h*) Oleo fegate merluzzo ferruginoso, composed of cod liver oil and ether substances, is dutiable as a medicinal preparation and not as cod liver oil.—T. D. 15680, G. A. 2861.

(*i*) Purified resorcin (white crystals) is dutiable as a medicinal coal-tar preparation not a color or dye, and is not dutiable as a nonenumerated manufactured article, nor free as crude coal tar.—T. D. 16990, G. A. 3418.

(*j*) Salol and sodium salicylate are dutiable as medicinal coal-tar preparations and not free under paragraph 443, 1894.—T. D. 16640, G. A. 3285.

(*k*) Vinolia, a plastic emollient cream, is dutiable as a medicinal preparation and not as a toilet preparation.—T. D. 16342, G. A. 3171.

DECISIONS UNDER THE ACT OF 1890.

(*l*) Acetanalid prepared from analine oil, a product of coal tar, is a nonalcoholic medicinal preparation.—T. D. 11194, G. A. 553; reversed, 71 Fed. Rep., 957; 79 Id., 313.

(*m*) Alum pencils dutiable at 25 per cent and not as alums.—T. D. 15216, G. A. 2709.

(*n*) Aristol, a compound of iodine and thymol, is a medicinal preparation.—T. D. 11325, G. A. 608.

(*o*) Adhesive plasters dutiable as medicinal preparations.—T. D. 12449, G. A. 1187.

(*p*) Medicated absorbent cotton is dutiable as a medicinal preparation.—T. D. 12644, G. A. 1293.

(*q*) Belladonna cum capsicum, capsicum, belladonna cum aconite, and Roberahs plasters are dutiable as medicinal preparations not containing alcohol.—T. D. 12449, G. A. 1187.

(*r*) Creolin is dutiable as a medicinal preparation and not under paragraph 19 as a coal-tar preparation.—T. D. 13870, G. A. 2023.

(*s*) Cherry, laurel, rose, and orange flower waters are medicinal preparations.—T. D. 12228, G. A. 1042.

(*a*) Certain concentrated cherry juice held not to be a medicinal preparation.—T. D. 12445, G. A. 1183.

(*b*) De Jough's cod liver oil, a preparation compounded from several ingredients other than alcohol, of which cod liver oil is the chief ingredient in value, held dutiable as a proprietary medicinal preparation, and not as cod liver oil.—T. D. 10684, G. A. 268.

(*c*) Elaterium, the sediment from the juice of the squirting cucumber, is dutiable as a medicinal preparation.—T. D. 11572, G. A. 747; reversed, 66 Fed. Rep., 251.

(*d*) Extract of hyoscyamus held to be a nonalcoholic medicinal preparation.—T. D. 11201, G. A. 560.

(*e*) "Johann Hoff Malt Extract," a medicinal compound of many ingredients, made by a secret formula, containing 12 per cent malt extract, is not dutiable as a medicinal proprietary preparation, but as a malt extract.—U. S. *v.* Eisner (59 Fed. Rep., 352), reversing 54 id., 671, and affirming T. D. 10863, G. A. 358.

(*f*) Lanoline, being a manufactured article made from wool grease by an elaborate process through which the potash salts contained in the crude wool grease have been entirely removed, the volatile fatty acids partially removed, the removal of the potash salts having destroyed any combination that had existed between them and the fats, the fats having been thereby changed in condition, the resulting "lanoline" being cholesterine and similar fats, fatty acids and varying percentages of water, the article patented and widely advertised as possessing therapeutic and medicinal qualities, is dutiable under this paragraph, and not as wool grease as claimed by the protest.—Movius *v.* United States (66 Fed. Rep., 734), affirming T. D. 11216, G. A. 575.

(*g*) Muriate of apomorphia is dutiable as a medicinal preparation in the preparation of which alcohol is not used, and not as an alcoholic preparation, nor as a salt of morphia.—T. D. 13699, G. A. 1937.

(*h*) Sodium benzoate is a medicinal preparation not containing alcohol and is not dutiable as a coal-tar preparation.—T. D. 14556, G. A. 2348.

(*i*) Sodium salicylate powder is dutiable as a medicinal preparation not containing alcohol and not as a preparation of coal tar.—T. D. 14518, G. A. 2329.

(*j*) Subnitrate of bismuth is a medicinal preparation.—T. D. 11227, G. A. 586.

(*k*) When words used in a tariff act have some peculiar trade meaning, Congress must be assumed to have used them with the meaning they had when inserted in the act; but when a descriptive phrase is used, having no peculiar trade meaning, such as "medicinal preparations," the article designated by such phrase will be such as from time to time come within its meaning, and not solely those meant by it at the time of the passage of the act.—United States *v.* Roessler & Hasslacher Chemical Co., 79 Fed. Rep., 313.

DECISIONS UNDER THE ACT OF 1883.

(*l*) Albespeyres plasters are medicinal preparations.—T. D. 11336, G. A. 619.

(*m*) Carica papaya, papain, or vegetable pepsin, is a medicinal preparation.—T. D. 11350, G. A. 633.

(*n*) Orange and orange flower waters are dutiable under this paragraph and not as nonenumerated articles nor free as neroli or orange flower.—T. D. 10411, G. A. 102.

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*a*) Henry's Calcined Magnesia, imported in glass bottles, is liable to a duty of 50 per cent ad valorem as being a medicinal preparation recommended to the public as a proprietary medicine, and uot to a duty of 12 cents a pound as calcined magnesia.—Ferguson *v.* Arthur (117 U. S., 482).

1897 **69.** Plasters, healing or curative, of all kinds, and court-plaster, thirty-five per centum ad valorem.

1894 [Not enumerated. Dutiable under paragraph 59, page 81.]

1890 [Not enumerated. Dutiable under paragraph 75, page 81.]

1883 93. * * * all medicinal preparations * * * known as * * * plasters * * * , twenty-five per centum ad valorem.
99. Proprietary preparations * * * plasters * * * fifty per centum ad valorem.

1897 **70.** Preparations used as applications to the hair, mouth, teeth, or skin, such as cosmetics, dentifrices, pastes, pomades, powders, and other toilet articles, and articles of perfumery, whether in sachets or otherwise, not containing alcohol or in the manufacture of which alcohol is not used, and not specially provided for in this Act, fifty per centum ad valorem.

1894 61. Preparations used as applications to the hair, mouth, teeth, or skin, such as cosmetics, dentifrices, pastes, pomades, powders, and all toilet preparations, and articles of perfumery, not specially provided for in this Act, forty per centum ad valorem.

1890 77. Preparations used as applications to the hair, mouth, teeth, or skin, such as cosmetics, dentifrices, pastes, pomades, powders, and tonics, including all known as toilet preparations, not specially provided for in this act, fifty per centum ad valorem.

1883 99. Proprietary preparations, * * * including all toilet preparations whatever, used as applications to the hair, mouth, teeth, or skin, not specially enumerated or provided for in this act, fifty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 70, ACT OF 1897.

(*b*) Euxesis, an article imported in pliable tubes intended for shaving purposes without use of soap or water, is dutiable as a toilet article and not under paragraph 72 as soap.—T. D. 19897, G. A. 4227.

(*c*) Cold cream, alleged to have medicinal properties as a cure for chapped hands and skin diseases, is nevertheless dutiable as a cosmetic. It is more specifically provided for in this paragraph than as a medicinal preparation under paragraph 68.—T. D. 23321, G. A. 5008.

(*d*) Theatrical grease paints and nose paste are not toilet preparations.—T. D. 24246, G. A. 5285.

(*e*) Fumigating paper is dutiable as paper and not as an article of perfumery.—T. D. 24576, G. A. 5381.

(*f*) Bloc hyalin, a preparation of alum, glycerin, and boric acid, used principally to allay irritation of the skin after shaving, is not a medicinal preparation, but is dutiable as a toilet preparation.—T. D. 24966, G. A. 5563.

(*g*) Almond meal, which is produced by powdering the cakes which remain after the expression of the oil from almonds or peach kernels, being used as an application to the skin to prevent chapping, is dutiable under the provision for toilet preparations in this paragraph.—T. D. 26752, G. A. 6165.

(*h*) Leaves of paper coated with toilet powder and placed within covers so as to form a booklet, which are used exclusively as an application to the face to remove perspiration and soothe the skin, serving substantially the same

purpose as talcum powder, are dutiable under the provision for toilet articles in this paragraph, and not as books or as printed matter, enumerated in paragraph 403.—T. D. 26852, G. A. 6204.

(*a*) Carbolic tooth soap used as a dentifrice is dutiable as toilet soap and not as preparations used as applications to the teeth.—T. D. 27845, G. A. 6518; affirmed without opinion in United States *v.* Park (T. D. 28208).

(*b*) Almond meal which must be submitted to one or more processes of sifting to remove gritty particles, and have added thereto alkali, flour, and perfume before it can be used as an application to the skin, is not dutiable under the provision for toilet articles.—T. D. 27965, G. A. 6555.

DECISIONS UNDER THE ACT OF 1894.

(*c*) Cachous, small lozenge-shaped pellets composed of licorice, sugar, and flour, highly perfumed, and used to impart a pleasant odor to the breath, are dutiable as toilet preparations.—T. D. 17931, G. A. 3806.

(*d*) Victoria cachous (being small pellets made in part of licorice, with a peppermint or wintergreen flavor used by smokers and others to sweeten the breath) are dutiable as articles of perfumery and not as licorice or as confectionery.—Volkman *v.* United States (C. C.), 84 Fed. Rep., 442.

(*e*) Pinaud's Eau de Quinine Tonique is dutiable as a toilet preparation and not under paragraph 7 as alcoholic perfumery.—T. D. 16358, G. A. 3187; T. D. 17503, G. A. 3642.

(*f*) Pinaud's Eau de Quinine Tonique, a toilet preparation used as an application to the hair, consisting of 67 per cent of alcohol, $\frac{18}{100}$ of 1 per cent of odoriferous resin, sulphate of quinine, and essential oils, and the balance of water is dutiable under this paragraph and not under paragraph 7, 1894, which includes alcoholic perfumery, including cologne water and other toilet waters, and alcoholic compounds not specially provided for, nor under paragraph 239, 1894, which includes all compounds or preparations of which distilled spirits are a component part.—In re Merchandise imported by Hoit (C. C.), 75 Fed. Rep., 998.

(*g*) Sachet powder in bottles is dutiable as an article of perfumery, and not as a nonenumerated article, and at 1½ cents under paragraph 88 for the bottles.—T. D. 16731, G. A. 3319.

(*h*) Smokers' pastiles are dutiable under this paragraph.—T. D. 17814, G. A. 3748.

DECISIONS UNDER THE ACT OF 1890.

(*i*) Bains savonneux, a powdered soap, is dutiable as a toilet preparation.—T. D. 13561, G. A. 1833.

(*j*) Bird quills filled with tooth powder dutiable as toilet preparations and not as toothbrushes.—T. D. 13207, G. A. 1628.

(*k*) Cachous is dutiable as a toilet preparation and not as licorice.—T. D. 14503, G. A. 2314.

(*l*) Cachous or smokers' pastiles dutiable as applications to the mouth.—T. D. 15246, G. A. 2739.

(*m*) Toilet crayons consisting of coloring matter put up in convenient form for toilet use, not being the crayons of commerce, are dutiable as toilet preparations.—T. D. 17180, G. A. 3497.

(*n*) Eau de Quinine Tonique dutiable as hair tonic.—T. D. 11601, G. A. 777.

(*o*) Eyebrow pencils being crayons known as cosmetics are dutiable as toilet preparations.—T. D. 13442, G. A. 1779.

(*a*) Nail enamel powder and rose ointment are dutiable as toilet preparations.—T. D. 15245, G. A. 2738.

(*b*) Sachet powder, a fine white powder made of sandal and other precious woods, and from certain scented flowers, are dutiable as toilet preparations and not as nonenumerated articles.—T. D. 13558, G. A. 1830; reversed, T. D. 13881, G. A. 2034.

(*c*) So-called bunches of sweet lavender not dutiable as toilet preparations.—T. D. 14304, G. A. 2233.

1897 **71.** Santonin, and all salts thereof containing eighty per centum or over of santonin, one dollar per pound.

1894 62. Santonine, and all salts thereof containing eighty per centum or over of santonine, one dollar per pound.

1890 78. Santonine, and all salts thereof containing eighty per centum or over of santonine, two dollars and fifty cents per pound.

1883 111. Santonine, three dollars per pound.

1897 **72.** Castile soap, one and one-fourth cents per pound; fancy, perfumed, and all descriptions of toilet soap, including so-called medicinal or medicated soaps, fifteen cents per pound; all other soaps not specially provided for in this Act, twenty per centum ad valorem.

1894 63. Castile soap, twenty per centum ad valorem; fancy, perfumed, and all descriptions of toilet and medicinal or medicated soap, thirty-five per centum ad valorem; all other soaps, not specially provided for in this Act, ten per centum ad valorem.

1890 79. Soap: Castile soap one and one-fourth cents per pound; fancy, perfumed, and all descriptions of toilet soap, fifteen cents per pound; all other soaps, not specially provided for in this act, twenty per centum ad valorem.

1883 8. Soap, hard and soft, all which are not otherwise specially enumerated or provided for in this act, and castile soap, twenty per centum ad valorem.
9. Fancy, perfumed, and all descriptions of toilet soap, fifteen cents per pound.

DECISIONS UNDER PARAGRAPH 72, ACT OF 1897.

(*d*) Fancy soap in the form of artificial fruit dutiable as soap.—T. D. 19985, G. A. 4250.

(*e*) Liquid violet glycerine soap dutiable as toilet soap.—T. D. 21234, G. A. 4451.

(*f*) So-called "carbolic soap," imported in iron drums in the condition of a brown, stiff paste, and intended and adapted for use as an insecticide, germicide, disinfectant, and antiseptic in spraying trees, flowers, and plants, and externally on the human and animal body, which consists of potash and soda soap combined with carbolic acid, is dutiable as a medicated soap.—T. D. 22589, G. A. 4799.

(*g*) Sacarbolate, a liquid soap used for cleaning and disinfecting cars, refrigerators, and lavatories, and not used on the human body, is not a medicinal soap, but is dutiable as soap not specially provided for.—T. D. 24901, G. A. 5531.

(*h*) So-called "crown harness soap" and "Propert's saddle soap" are dutiable as soap not specially provided for.—T. D. 25495, G. A. 5753.

(*i*) Benzine soap, an article composed of soap mixed with benzole, which is not soluble in water, but is soluble in benzine or gasoline, and which is used in solution with them for cleansing silk and other delicate fabrics, found to be not an alizarin assistant but a soap.—T. D. 25912, G. A. 5883.

(*a*) Artificial fruits in the forms of apples, pears, peaches, and oranges made of soap, coated and colored with substances that render the forms impervious to water and impracticable for use as soap, found to be not fancy soap, and held to be dutiable as artificial fruits.—T. D. 25968, G. A. 5894.

(*b*) Carbolic tooth soap used as a dentifrice is dutiable as toilet soap and not as preparations used as applications to the teeth.—T. D. 27845, G. A. 6518; affirmed without opinion in United States *v.* Park (T. D. 28208).

(*c*) Wooden pencils filled with soap (soap chief value), used for cleaning eyeglasses, held to be unenumerated manufactured articles.—United States *v.* American Express Company (136 Fed. Rep., 594; T. D. 26192), affirming 131 id., 656 (T. D. 25365), and (T. D. 24881) G. A. 5528.

DECISIONS UNDER THE ACT OF 1894.

(*d*) So-called common olive soap is dutiable as castile soap and not as soap not specially provided for.—T. D. 16407, G. A. 3196.

(*e*) So-called pure oil soap, commercially known as mill soap, is dutiable as soap not specially provided for, and not as castile soap.—T. D. 16408, G. A. 3197.

(*f*) Lifebuoy Royal Disinfectant Soap dutiable at 35 per cent and not at 10 per cent.—T. D. 16732, G. A. 3320.

(*g*) Dried sulphoricinoleate of soda is dutiable as soap, and not as alizarine assistant or oleate of soda.—T. D. 16978, G. A. 3406.

(*h*) Sapo viridis is a medicinal soap.—T. D. 16968, G. A. 3396.

DECISIONS UNDER THE ACT OF 1890.

(*i*) A hard soap of a light greenish color and fine oily texture in large size bars, having the general appearance and odor of olive oil and made from olive oil and other substances, held dutiable as castile soap.—T. D. 12709, G. A. 1358.

(*j*) A hard white soap, mottled with blue, in bars, of a fine oily texture, held dutiable as castile soap.—T. D. 13560, G. A. 1832.

(*k*) Shaving cream dutiable as toilet soap.—T. D. 13881, G. A. 2034.

(*l*) Sapona Della Regina, a yellowish colored soap having a delicate perfume, held to be dutiable as toilet soap and not as soap not specially provided for.—T. D. 13951, G. A. 2056.

(*m*) Stiefel's medicinal soaps, dutiable as toilet soap, and not as soap not specially provided for.—T. D. 15039, G. A. 2616.

(*n*) Calvert's Medical Soap, containing 20 per cent of carbolic acid, is dutiable under the last clause of this paragraph and not as a toilet soap, nor under paragraph 77, 1890.—Park *v.* United States (C. C.), 66 Fed. Rep., 731.

DECISIONS UNDER THE ACT OF 1883.

(*o*) Castile soap imported. The importer claimed that allowance should be made for shortage on weight. Duties are to be paid only upon the actual quantity of merchandise which is imported, and not upon the original quantity bought and shipped.—Reiss *v.* Magone (C. C.), 39 Fed. Rep., 105.

(*p*) Where, however, an importation has shrunk in weight from evaporation or other like causes, and such shrinkage has added a percentage of value, so that the actual quantity which arrives is worth more per pound in the markets of the country from which it came than the original quantity bought and shipped was worth per pound, the actual quantity should be appraised at its increased value per pound, and duty assessed upon the value so appraised, although the invoice describes the original quantity as worth less per pound.—Id.

(*a*) But to warrant such an assessment of duty the appraiser must first find that the actual quantity was worth per pound such a sum as would warrant the particular amount of duty assessed. The appraiser having found the soap to be worth the amount as given in the invoice without having found that the value of what was left was enhanced by shrinkage, verdict and judgment was rendered in favor of the importer.—Id.

1897 **73.** Bicarbonate of soda, or supercarbonate of soda, or saleratus, and other alkalies containing fifty per centum or more of bicarbonate of soda, three-fourths of one cent per pound.

1894 64. Bicarbonate of soda or supercarbonate of soda or saleratus, one-half cent per pound.

1890 80. Bicarbonate of soda or supercarbonate of soda or saleratns, one cent per pound.

1883 73. Bicarbonate of, or supercarbonate of, and saleratus, calcined or pearl ash, one and one-half cents per pound.

DECISIONS UNDER THE ACT OF 1894.

(*b*) Industrial bicarbonate of soda is dutiable as bicarbonate of soda and not as a chemical compound, as soda ash, or as a nonenumerated article.—T. D. 16810, G. A. 3329.

1897 **74.** Bichromate and chromate of soda, two cents per pound.

1894 66. Bichromate and chromate of, twenty-five per centum ad valorem.

1890 82. Bichromate and chromate of, three cents per pound.

1883 [Not enumerated. Dutiable as a chemical salt under paragraph 92, page 26.]

1897 **75.** Crystal carbonate of soda, or concentrated soda crystals, or monohydrate or sesquicarbonate of soda, three-tenths of one cent per pound; chlorate of soda, two cents per pound.

1894 { 67. * * * Soda crystals, one-eighth of one per cent per pound.
621. Soda, * * * chlorate of. (Free.)

1890 { 83. * * * Soda crystals, * * * one-fourth of one cent per pound.
709. Soda, * * * chlorate of. (Free.)

1883 72. * * * soda crystals, one-quarter of one cent per pound.

1897 **76.** Hydrate of, or caustic soda, three-fourths of one cent per pound; nitrite of soda, two and one-half cents per pound; hypo-sulphite and sulphide of soda, one-half of one cent per pound.

1894 65. Hydrate of, or caustic soda, one-half of one cent per pound.

1890 81. Hydrate of, or caustic soda, one cent per pound.

1883 74. Hydrate or caustic, one cent per pound.

DECISION UNDER PARAGRAPH 76, ACT OF 1897.

(*c*) Caustic soda invoiced as insecticide, held dutiable under this paragraph.—T. D. 21322, G. A. 4462.

DECISION UNDER THE ACT OF MARCH 3, 1857 (11 STAT., 192).

(*d*) Caustic soda was assessed at 15 per cent as a nonenumerated article under section 1 of this act. The importer claimed that it was dutiable at 4 per cent under Schedule H of the act of July 30, 1846 (9 Stat., 42), as amended by this section, as most nearly resembling soda ash. Verdict for the importer.—Gamble *v.* Mason, 7 Am. Law Reg., 178; 42 Hunt Mer. Mag., 589; 9 Fed. Cas., 1140.

1897 **77.** Sal soda, or soda crystals, not concentrated, two-tenths of one cent per pound.

1894 67. Sal soda, or soda crystals, one-eighth of one cent per pound * * *.

1890 83. Sal-soda, or soda-crystals, * * * * one-fourth of one cent per pound.

1883 72. Soda, sal, or soda crystals, one quarter of one cent per pound.

DECISIONS UNDER THE ACT OF 1890.

(*a*) Sodium carbonate dutiable as sal soda.—T. D. 13590, G. A. 1862.

(*b*) Sodium carbonate is a highly purified sal soda or soda crystals.—T. D. 12698, G. A. 1347; T. D. 13701, G. A. 1939.

1897 **78.** Soda ash, three-eighths of one cent per pound; arseniate of soda, one and one-fourth cents per pound.

1894 67. * * * Soda ash, one-fourth of one cent per pound.

1890 83. * * * Soda ash, one-fourth of one cent per pound.

1883 71. Soda ash, one-fourth of one cent per pound.

DECISIONS UNDER THE ACT OF 1894.

(*c*) Soda-ash mixture, composed of soda ash and powdered soap, soda ash being the component material of chief value, is a nonenumerated manufactured article and is dutiable by similitude as soda ash, and not as a nonenumerted article.—T. D. 17148, G. A. 3465.

DECISIONS UNDER THE ACT OF 1890.

(*d*) Washing soda is dutiable as soda ash.—T. D. 12530, G. A. 1214.

DECISIONS UNDER THE ACT OF 1883.

(*e*) Allowance for increase of weight caused by water soaking into the ash refused because the importer had not complied with articles 602 and 603, Regulations of 1884.—T. D. 10230, G. A. 8.

1897 **79.** Silicate of soda, or other alkaline silicate, one-half of one cent per pound.

1894 68. Silicate of soda, or other alkaline silicate, three-eighths of one cent per pound.

1890 84. Silicate of soda, or other alkaline silicate, one-half of one cent per pound.

1883 76. Soda, silicate of, or other alkaline silicate, one-half of one cent per pound.

1897 **80.** Sulphate of soda, or salt cake, or niter cake, one dollar and twenty-five cents per ton.

1894 622. Sulphate of soda, or salt cake, or niter cake. (Free.)

1890 85. Sulphate of soda, or salt-cake or niter-cake, one dollar and twenty-five cents per ton.

1883 75. Sulphate, known as salt cake, crude or refined, or niter cake, crude or refined, and Glauber's salt, twenty per centum ad valorem.

DECISIONS UNDER THE ACT OF 1890.

(*f*) So-called salt cake, a sulphate of soda or niter cake, is a by-product and is dutiable under this paragraph and not as waste.—T. D. 12643, G. A. 1292.

1897 **81.** Sea moss, ten per centum ad valorem.

1894 69. * * * sea moss or Iceland moss, ten per centum ad valorem.

1890 653. Moss, * * * (Free.)

1883 744. Moss, * * * (Free.)

DECISIONS UNDER PARAGRAPH 81, ACT OF 1897.

(*a*) So-called sea moss or sea grass which is used in the manufacture of mattresses and for upholstery purposes, etc., is not the sea moss provided for in this paragraph and is free of duty under paragraph 617.—In re Meyers (123 Fed. Rep., 952), reversing an unpublished decision of the Board of General Appraisers that followed T. D. 21626, G. A. 4561 followed; T. D. 24788, G. A. 5480.

(*b*) Sea moss which has been dyed remains dutiable under this paragraph.—T. D. 27670, G. A. 6464.

DECISIONS UNDER THE ACT OF 1894.

(*c*) Seaweed carrageen, known as Irish moss, dutiable as sea moss.—T. D. 17078, G. A. 3459.

1897 **82.** Sponges, twenty per centum ad valorem; manufactures of sponges, or of which sponge is the component material of chief value, not specially provided for in this Act, forty per centum ad valorem.

1894 69. Sponges, * * * * * ten per centum ad valorem.

1890 86. Sponges, twenty per centum ad valorem.

1883 10. Sponges, twenty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 82, ACT OF 1897.

(*d*) Clippings from sponges held dutiable as waste.—T. D. 24249, G. A. 5288.

(*e*) Articles of india rubber used as substitutes for bath sponges are dutiable as manufactures of india rubber and not as sponges.—Smith *v.* United States (149 Fed. Rep., 1022; T. D. 27746), affirming 143 id., 691 (T. D. 27006); and T. D. 26091, G. A. 5944 followed; T. D. 27843, G. A. 6516.

DECISIONS UNDER THE ACT OF 1890.

(*f*) Ear cleaners, bone handled spoon-shaped at one end, with a diminutive sponge at the other, held not to be dutiable as sponges.—T. D. 12706, G. A. 1355.

(*g*) Throat swabs or brushes consisting of a small piece of sponge attached to a brass wire handle, nickle plated, metal chief value, not dutiable as sponges.—T. D. 12706, G. A. 1355.

1897 **83.** Strychnia, or strychnine, and all salts thereof, thirty cents per ounce.

1894 70. Strychnia, or strychnine, and all salts thereof, thirty cents per ounce.

1890 87. Strychnia, or strychnine, and all salts thereof, forty cents per ounce.

1883 30. Strychnia, or strychnine, and all salts thereof, fifty cents per ounce.

1897 **84.** Sulphur, refined or sublimed, or flowers of, eight dollars per ton.

1894 71. Sulphur, refined, sublimed, or flowers of, twenty per centum ad valorem.

1890 88. Suphur, refined, eight dollars per ton; sublimed, or flowers of, ten dollars per ton.

1883 { 77. Sulphur: Refined, in rolls, ten dollars per ton.
78. Sublimed, or flowers of, twenty dollars per ton.

DECISIONS UNDER PARAGRAPH 84, ACT OF 1897.

(*h*) Elementary sulphur from Catania, Sicily, held to be refined.—T. D. 12813, G. A. 1409.

(*a*) Sulphur invoiced as "refined ground" and "refined roll" and containing 99.8 and 99.5 per cent of pure sulphur is dutiable as refined sulphur.—T. D. 27456, G. A. 6393; affirmed by consent in Suit 4353, Jordan *v.* United States (T. D. 28210).

(*b*) Ground and roll sulphur held not dutiable as refined or sublimed sulphur. United States *v.* Corbitt (T. D. 27653).

(*c*) Roll sulphur containing less than .005 per cent of impurities is dutiable as refined sulphur rather than free of duty under the provision in paragraph 674 relative to crude sulphur.—Vandiver *v.* United States (156 Fed. Rep., 961; T. D. 28521), affirming same case, reported in T. D. 27917.

1897 **85.** Sumac, ground, three-tenths of one cent per pound.

1894 72. Sumac, ground, ten per centum ad valorem.

1890 89. Sumac, ground, four-tenths of one cent per pound.

1883 11. Sumac, ground, three-tenths of one cent per pound. * * *

DECISIONS UNDER PARAGRAPH 85, ACT OF 1897.

(*d*) So-called "lentisco," being the ground leaves of the Pistacia lentiscus or mastic tree, is not sumac, but is used as an adulterant for sumac and is a tannic-bearing substance of less value than sumac. It is not dutiable as sumac.—T. D. 22949, G. A. 4904.

1897 **86.** Vanillin, eighty cents per ounce.

1894 [Not enumerated. Dutiable as a chemical compound under paragraph 60, page 25.]

1890 [Not enumerated. Dutiable as a chemical compound under paragraph 76, page 25.]

1883 [Not enumerated. Dutiable as a chemical compound under paragraph 92, page 26.]

DECISIONS UNDER PARAGRAPH 86, ACT OF 1897.

(*e*) Vanillin to which has been added after manufacture an ingredient which changes its appearance for importation, but which is removable at slight cost and with little labor, is dutiable as vanillin under this paragraph. While an importer may manufacture his articles so as to bear only the smaller rates of duty, the law will not permit an importer to change the character or form of a once completed article so as to avoid duties. The dutiable character of merchandise is determined by its form when made up into a completed article, and not as it may appear by reason of some changes made thereafter in order to avoid duties imposed by law.—T. D. 23338, G. A. 5013.

SCHEDULE B.—EARTHS, EARTHENWARE, AND GLASSWARE.

1897 **87.** Fire-brick, weighing not more than ten pounds each, not glazed, enameled, ornamented, or decorated in any manner, one dollar and twenty-five cents per ton; glazed, enameled, ornamented, or decorated, forty-five per centum ad valorem; brick, other than fire-brick, not glazed, enameled, painted, vitrified, ornamented, or decorated in any manner, twenty-five per centum ad valorem; if glazed, enameled, painted, vitrified, ornamented, or decorated in any manner, forty-five per centum ad valorem.

1894 76. Brick, not glazed, enameled, ornamented, or decorated in any manner, twenty-five per centum ad valorem; glazed, enameled, ornamented, or decorated, thirty per centum ad valorem.

77. Magnesic fire-brick, one dollar per ton.

1890 { 93. Fire-brick, not glazed, enameled, ornamented, or decorated in any manner, one dollar and twenty-five cents per ton; glazed, enameled, ornamented, or decorated, forty-five per centum ad valorem.
94. * * * brick, other than fire-brick, not glazed, ornamented, painted, enameled, vitrified, or decorated, twenty-five per centum ad valorem; ornamented, glazed, painted, enameled, vitrified, or decorated, * * * forty-five per centum ad valorem.

1883 130. Brick, fire-brick, * * * , not specially enumerated or provided for in this act, twenty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 87, ACT OF 1897.

(*a*) Undecorated fire brick weighing more than 10 pounds each and designed for linings for coke ovens, held to be dutiable by similitude to undecorated fire-brick weighing not more than 10 pounds each.—Wing *v.* United States (119 Fed. Rep., 479), reversing T. D. 23890, G. A. 5184 followed; T. D. 24159, G. A. 5261.

(*b*) Welsh quarries, or small, square tiles uniformly known as quarries, held dutiable as brick other than fire-brick, and not as tiles.—Traitel *v.* United States (131 Fed. Rep., 994; T. D. 25389) followed.—T. D. 25494, G. A. 5752.

(*c*) Kiln-baked pieces of clay, plain, unglazed, dull yellow in color, and about 8 by 1½ inches in dimensions, held to be tiles and not brick.—T. D. 26629, G. A. 6119.

(*d*) Undecorated fire brick weighing more than 10 pounds each and designed for linings for coke ovens, held to be dutiable by similitude to undecorated fire brick weighing not more than 10 pounds each.—Wing *v.* United States (119 Fed. Rep., 479, reversing T. D. 23890, G. A. 5184, followed; T. D. 27422, G. A. 6382.

(*e*) Magnesite brick not being commercially understood as included within the term "fire brick" is dutiable as brick other than fire brick.—United States *v.* Hempstead (153 Fed. Rep., 483; T. D. 28076), reversing T. D. 26475, G. A. 6067, followed; T. D. 28129, G. A. 6582.

DECISIONS UNDER THE ACT OF 1894.

(*f*) Common English fire brick are dutiable as brick and not as magnesia fire brick.—T. D. 16416, G. A. 3205.

(*g*) Clay tank blocks are dutiable as brick and not as clay wrought or manufactured.—T. D. 16828, G. A. 3347.

(*h*) Linings for coke ovens dutiable as brick and not as gas retorts.—T. D. 17657, G. A. 3705.

(*i*) Retort settings of clay and silica, unglazed, assessed for duty as brick. Held not to be dutiable as gas retorts, nor as common stoneware, nor as magnesia fire brick. If not dutiable as unglazed brick it is dutiable under paragraph 86, 1894, at 30 per cent.—T. D. 17388, G. A. 3579.

(*j*) Goods known as "glazed fire brick and adamantine clinkers" are dutiable as brick and not at $1 per ton as magnesia fire brick.—T. D. 16570, G. A. 3266.

(*k*) Magnesia brick which are not fire brick are dutiable as brick and not as magnesia fire brick.—Fleming Cement & Brick Co. *v.* United States (C. C.), 84 Fed. Rep., 158; also 124 Fed. Rep., 1014.

DECISIONS UNDER THE ACT OF 1890.

(*a*) Dressed blocks of lava to be fitted as linings for a furnace retort are dutiable by similitude as fire brick, and not as a building stone, nor as a non-enumerated article, nor free as unmanufactured lava.—T. D. 14557, G. A. 2349.

(*b*) Magnesia fire brick are dutiable at $1.25 per ton and not as a non-enumerated article.—T. D. 15018, G. A. 2595.

(*c*) The brick covered by paragraph 94 (1890) are brick used for building and structural purposes.—T. D. 12316, G. A. 1088.

(*d*) Bath brick not dutiable as brick.—Ibid.

88. Tiles, plain unglazed, one color, exceeding two square inches in size, four cents per square foot; glazed, encaustic, ceramic mosaic, vitrified, semivitrified, flint, spar, embossed, enameled, ornamental, hand
1897 painted, gold decorated, and all other earthenware tiles, valued at not exceeding forty cents per square foot, eight cents per square foot; exceeding forty cents per square foot, ten cents per square foot and twenty-five per centum ad valorem.

78. Tiles, plain, not glazed, ornamented, painted, enameled, vitrified,
1894 or decorated, twenty-five per centum ad valorem; ornamented, glazed, painted, enameled, vitrified, or decorated, and encaustic, forty per centum ad valorem.

94. Tiles * * * not glazed, ornamented, painted, enameled, vitri-
1890 fied, or decorated, twenty-five per centum ad valorm; ornamented, glazed, painted, enameled, vitrified, or decorated, and all encaustic, forty-five per centum ad valorem.

1883 { 129. Encaustic tiles, thirty-five per centum ad valorem.
130. * * * and roofing and paving tile, not specially enumerated or provided for in this act, twenty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 88, ACT OF 1897.

(*c*) Roofing tiles, plain, unglazed, dutiable as tiles at 4 cents per square foot.—T. D. 21174, G. A. 4440.

(*f*) Articles 7½ by 8 by 1¼ inches, not embossed, enameled, painted, or ornamented in any way, known commercially as "quarry tiles," are dutiable at 4 cents per square foot as tiles and not as paving bricks.—T. D. 21957, G. A. 4645.

(*g*) Bock tiles dutiable as flint at 8 cents per square foot.—T. D. 20127 G. A. 4281.

(*h*) Fire tiles, a species of unglazed tiles weighing about 100 pounds apiece, are dutiable as plain unglazed tiles, one color, exceeding 2 square inches in size, and not as articles of mineral substance, not decorated.—T. D. 23420, G. A. 5045.

(*i*) White earthenware tiles, glazed on both sides, having printed on one of its surfaces a scale or graduation, for use by druggists and pharmacists in making pills, and known commercially as pill tiles, are dutiable under the provision for "ornamental, hand-painted, gold-decorated, and all other earthenware tiles."—T. D. 23600, G. A. 5099.

(*j*) Mantels or fireplaces made from decorated tiles are not dutiable as tiles. Being of earthenware and decorated, they fall within the provisions of paragraph 96 as manufactures of decorated earthenware. T. D. 24434, G. A. 5340.

(*k*) Small, square tiles, uniformly known as quarries, are not dutiable as tiles, but under paragraph 87 as brick other than fire brick. Traitel *v.* United States (131 Fed. Rep., 994; T. D. 25389) followed; T. D. 25494, G. A. 5752.

(*a*) Kiln-baked pieces of clay, plain, unglazed, dull yellow in color, and about 8 by 1½ inches in dimensions, held to be tiles and not brick.—T. D. 26629, G. A. 6119.

(*b*) Certain extremely hard tiles capable of enduring a great heat and made from glaze of two different colors, are dutiable under the provision for flint and semivitrified tiles, and not under that for tiles, plain, unglazed, one color.—Schroeder et al. *v.* United States (T. D. 27984); affirmed in 156 Fed. Rep., 957 (T. D. 28544).

DECISIONS UNDER THE ACT OF 1894.

(*c*) French flint flooring tiles are dutiable as plain tiles, and not as vitrified tiles.—T. D. 16523, G. A. 3241.

(*d*) Tiles 6 by 3 inches with a slate-colored surface cemented to or burned upon a gray backing, dutiable as plain and not as decorated.—T. D. 16648, G. A. 3293.

(*e*) Villeroy & Boch-Mettlach-Merzig, tiles are flint and not vitrified tiles.—T. D. 17656, G. A. 3704.

(*f*) Cream chocolate and yellow tiles held to be absorbent and not known as vitrified tiles. White olive and blue tiles held to be nonabsorbent and vitreous.—T. D. 17751, G. A. 3737.

(*g*) Mosaic picture frames composed of earthenware colored and glazed, assessed for duty under this paragraph and claimed to be dutiable under paragraph 338, 1894, *Held*, that without deciding whether they are dutiable as enameled or vitrified tiles, or as earthen or mineral substances, the protest should be overruled because they are not precious stones.—T. D. 16290, G. A. 3119.

DECISIONS UNDER THE ACT OF 1890.

(*h*) Small clay cubes arranged in various designs on heavy paper to which they are glued, ready for laying in cement upon the floor, the paper to be washed off when the cement is set, are dutiable at 25 per cent.—T. D. 13986, G. A. 2091.

(*i*) Certain light-brown earthenware tiles held to be dutiable at 25 per cent.—T. D. 14053, G. A. 2104.

(*j*) White floor tiles with surfaces neither glazed nor glassy held dutiable as vitrified tiles.—T. D. 14077, G. A. 2128.

(*k*) Plain cream white or light buff paving or flooring tiles, known as French flint or bock tiles, dutiable at 25 per cent.—T. D. 14235, G. A. 2199.

(*l*) Articles composed of tiles which are put together in rows before being fired, their faces forming a plain surface on which a picture is painted with brown mineral paint, mixed with oil or water, the tiles being then separated and fired, by which process the color of the painting is changed from brown to blue and the surface of the tile is glazed, after which the tiles are reassembled and framed, in which condition they are imported, being used in the frames for wall decorations or removed and set in mantles or wainscoting, are dutiable as tiles glazed, painted, or vitrified, and not as paintings in oil or water colors.—United States *v.* Richard (C. C. A.), 99 Fed. Rep., 268.

(*m*) Floor tiles of a solid gray-colored clay on the surface, cemented on a base of buff-colored clay, and superficially indented by lines running perpendicular to each other, are dutiable as plain not encaustic tiles.—T. D. 14746, G. A. 2468.

(*a*) Decorated earthenware tiles dutiable under this paragraph without regard to the manner in which the decorative effect was produced.—T. D. 14396, G. A. 2280.

(*b*) Floor tiles of buff-colored clay, base and surface, presenting two colors on the surface, the corners being colored dark brown in triangular form, produced by cementing colored clay on the surface and having indented lines intersecting each other on the surface in an irregular manner, are dutiable as encaustic tiles.—T. D. 14746, G. A. 2468.

DECISIONS UNDER THE ACT OF 1883.

(*c*) Hard-caked, hard-bodied, glazed tiles, which are used for the hearths, wainscoting, and on the floors of vestibules, entrance halls, bathrooms, and conservatories in private residences, and sometimes as a border in the floor of rooms, and which differ from the ordinary paving tile in that they are glazed, are dutiable under this paragraph and not as decorated earthenware.—Morris *v.* Seeberger (C. C.), 40 Fed. Rep., 58.

1897 **89.** Roman, Portland, and other hydraulic cement, in barrels, sacks, or other packages, eight cents per one hundred pounds, including weight of barrel or package; in bulk, seven cents per one hundred pounds; other cement, twenty per centum ad valorem.

1894 79. Roman, Portland, and other hydraulic cement, in barrels, sacks, or other packages, eight cents per one hundred pounds, including weight of barrel or package; in bulk, seven cents per one hundred pounds; other cement, ten per centum ad valorem.

1890 95. Roman, Portland, and other hydraulic cement, in barrels, sacks, or other packages, eight cents per one hundred pounds, including weight of barrel or package; in bulk, seven cents per one hundred pounds; other cement, twenty per centum ad valorem.

1883 44. Cement, Roman, Portland, and all others, twenty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 89, ACT OF 1897.

(*d*) Bicycle cement manufactured from india rubber is dutiable at 20 per cent.—T. D. 19350, G. A. 4141.

(*e*) Keene's nonhydraulic cement is dutiable under this paragraph.—T. D. 20130, G. A. 4284.

(*f*) Two separate compounds, one a powder and the other a mixture of formaldehyde, oil of cloves, and creosote, the two being sold together under the trade name "formagen," designed to be used together and known commercially as dentists' cement, are dutiable at the rate of 20 per cent ad valorem under this paragraph, as "other cement."—T. D. 23489, G. A. 5070.

DECISIONS UNDER THE ACT OF 1894.

(*g*) Calcined magnesite or furnace cement is dutiable as cement and not as gypsum, or as a nonenumerated article, nor is it free as magnesite.—T. D. 16851, G. A. 3370.

DECISIONS UNDER THE ACT OF 1890.

(*h*) Portland cement dutiable at 8 cents a pound including the weight of the packages.—T. D. 11197, G. A. 556.

(*i*) Keene's cement is hydraulic cement.—T. D. 14703, G. A. 2425.

(*a*) Winkelman's Original Volcanic Fire Cement is dutiable as other cement, and not as clay or earth unwrought, nor as clay or earth wrought or manufactured.—T. D. 17837, G. A. 3771.

DECISIONS UNDER THE ACT OF 1883.

(*b*) Merchandise invoiced as "chalk slag," consisting of raw chalk and a small proportion of mud, mixed, dried, and kiln burned, and afterwards crushed into lumps and used in the manufacture of Portland cement by grinding to a fine powder, which in itself makes a fair low order of cement, is dutiable under this paragraph, and not as crude minerals.—Anglo-American Portland Cement Co. *v.* Seeberger (C. C.), 39 Fed. Rep., 763.

1897 **90.** Lime, five cents per one hundred pounds, including weight of barrel or package.

1894 80. Lime, five cents per one hundred pounds, including weight of barrel or package.

1890 96. Lime, six cents per one hundred pounds, inculding weight of barrel or package.

1883 464. Lime, ten per centum ad valorem.

DECISIONS UNDER PARAGRAPH 90, ACT OF 1897.

(*c*) Vienna lime or putz kalk is dutiable as lime, and not under paragraph 97 as an earthy or mineral substance, not decorated.—T. D. 23213, G. A. 4975.

1897 **91.** Plaster rock or gypsum, crude, fifty cents per ton; if ground or calcined, two dollars and twenty-five cents per ton; pearl hardening for paper makers' use, twenty per centum ad valorem.

1894 { 81. Plaster of Paris, or gypsum, ground, one dollar per ton; calcined, one dollar and twenty-five cents per ton.
588. Plaster of Paris and sulphate of lime, unground. (Free.)

1890 { 97. Plaster of Paris, or gypsum, ground, one dollar per ton; calcined, one dollar and seventy-five cents per ton.
680. Plaster of Paris and sulphate of lime, unground. (Free.)

1883 { 477. Plaster of Paris, when ground or calcined, twenty per centum ad valorem.
628. Plaster of Paris or sulphate of lime, unground. (Free.)

DECISIONS UNDER PARAGRAPH 91, ACT OF 1897.

(*d*) Pearl hardening, an artificial sulphate of lime for paper makers' use is dutiable under this paragraph.—T. D. 19581, G. A. 4202. See United States *v.* Watson, 84 Fed. Rep., 160.

(*e*) Plaster rock, not being used exclusively as manure, is dutiable under this paragraph and is not free under paragraph 569.—T. D. 19496, G. A. 4190.

(*f*) Large blocks of gypsum, suitable parts of which are converted into mantel ornaments, the remainder and larger portion being manufactured into plaster of Paris and paints, are dutiable under the provision for gypsum, crude.—T. D. 26513, G. A. 6081.

DECISIONS UNDER THE ACT OF 1894.

(*g*) The barrels in which calcined plaster is imported are free as usual coverings, and the weight of the barrels is not to be included in the dutiable weight of the plaster.—T. D. 15678, G. A. 2859.

DECISIONS UNDER THE ACT OF 1883.

(*a*) Plaster of Paris, ground, is dutiable under this paragraph and not as crude mineral or as plaster of Paris unground.—T. D. 10567, G. A. 217.

1897 **92.** Pumice stone, wholly or partially manufactured, six dollars per ton; unmanufactured, fifteen per centum ad valorem.

1894 { 598. Pumice. (Free.)
638. * * * pumice stone * * * crude or manufactured. (Free.)

1890 { 688. Pumice. (Free.)
723. * * * pumice stone * * * crude or manufactured. (Free.)

1883 767. Pumice and pumice stone. (Free.)

DECISIONS UNDER PARAGRAPH 92, ACT OF 1897.

(*b*) Ground pumice stone is dutiable at $6 per ton as partially manufactured and not at 15 per cent as unmanufactured.—T. D. 20520, G. A. 4331.

(*c*) A manufacture composed of ground or pulverized pumice stone and clay, in the form of bricks or cakes of different uniform sizes, shapes, and grades or quality of texture or grain, known commercially as "composition pumice stone," is dutiable at $6 per ton, under this paragraph and section 7, as an article similar to pumice stone, and is not dutiable as an article composed wholly or in chief value of earthy or mineral substance.—T. D. 22652, G. A. 4820; United States *v.* Waddell (113 Fed. Rep., 301), affirming 124 id., 301, and reversing T. D. 19354, G. A. 4145, followed.

(*d*) Powdered pumice stone is dutiable as manufactured pumice stone, and pumice stone lumps from which the edges have been filed merely for safe transportation are dutiable as unmanufactured pumice stone.—T. D. 23284, G. A. 4995.

(*e*) Scouring bricks made of ground pumice stone and sand, mixed and pressed into different sizes, are dutiable at the rate of $6 per ton, under this paragraph, by similitude to pumice stone wholly or partly manufactured.—Waddell *v.* United States (124 Fed. Rep., 301); reversing T. D. 19354, G. A. 4145, followed; T. D. 23488, G. A. 5069.

1897 **93.** Clays or earths, unwrought or unmanufactured, not specially provided for in this act, one dollar per ton; wrought or manufactured, not specially provided for in this Act, two dollars per ton; china clay or kaolin, two dollars and fifty cents per ton; limestone rock asphalt containing not more than fifteen per centum of bitumen, fifty cents per ton; asphaltum and bitumen, not specially provided for in this Act, crude, if not dried, or otherwise advanced in any manner, one dollar and fifty cents per ton; if dried or otherwise advanced in any manner, three dollars per ton; bauxite, or beauxite, crude, not refined or otherwise advanced in condition from its natural state, one dollar per ton; fuller's earth, unwrought and unmanufactured, one dollar and fifty cents per ton; wrought or manufactured, three dollars per ton.

1894 { 82. Clays or earths, unwrought or unmanufactured, not specially provided for in this Act, one dollar per ton; wrought or manufactured, not specially provided for in this Act, two dollars per ton; china clay or kaolin, two dollars per ton.
390. Asphaltum and bitumen, crude or dried, but not otherwise manipulated or treated. (Free.)
396. Bauxite, or beauxite. (Free.)

1890 { 98. Clays or earths, unwrought or unmanufactured, not specially provided for in this act, one dollar and fifty cents per ton; wrought or manufactured, not specially provided for in this act, three dollars per ton; china clay, or kaolin, three dollars per ton.
496. Asphaltum and bitumen, crude. (Free.)
501. Bauxite, or beauxite. (Free.)

95. All nondutiable crude minerals, but which have been advanced in value or condition by refining or grinding, or by other process of manufacture, not specially enumerated or provided for in this act, ten per centum ad valorem.

97. All earth or clays, unwrought or unmanufactured, not specially enumerated or provided for in this act, one dollar and fifty cents per ton.

1883 98. All earths or clays, wrought or manufactured, not specially enumerated or provided for in this act, three dollars per ton; china clay, or kaolin, three dollars per ton.

479. Polishing powders of every description, by whatever name known, including Frankfort black, * * * twenty per centum ad valorem.

604. Bauxite.

643. Asphaltum and bitumen, crude.

DECISIONS UNDER PARAGRAPH 93, ACT OF 1897.

(*a*) Asphalt mastic advanced in value by process of manufacture is dutiable at $3 per ton.—T. D. 19385, G. A. 4149.

(*b*) Earth described as dark, coarse and sticky, invoiced as asphalt earth, dutiable as limestone rock.—T. D. 20040, G. A. 4262.

(*c*) Mastic asphalt, an article made by crushing lime-rock asphalt, which, when reduced to a powder, is mixed with bitumen and crude oils until made into cakes, is used as asphalt and bitumen dried or otherwise advanced in any manner.—Gabriel & Schall *v.* United States (122 F. R., 895) and Saacke *v.* Same (id., 896), and T. D. 19385, G. A. 4149, cited and followed; T. D. 22854, G. A. 4878.

(*d*) Fire clay, coarsely ground and not in the form of powder, is dutiable as clay, unwrought or unmanufactured.—T. D. 24969, G. A. 5566.

(*e*) An article known as blanco, which is composed of pipe clay that has been levigated, ground, and refined, and molded into cakes, is not included within the provision for clay wrought or manufactured, but is dutiable as an unenumerated manufactured article.—T. D. 25175, G. A. 5636.

(*f*) Ground earth of a grayish-green tint, known as green earth, which is used as a substratum or base in obtaining pigments or dry paints, is not a pigment but is dutiable as a manufactured earth.—T. D. 26416, G. A. 6057.

(*g*) Electrite, an earthy substance containing about 80 per cent of alumina which has been subjected to heat in an electric furnace and to several processes of grinding to fit it for use as a substitute for ground emery, is dutiable as earth, wrought or manufactured.—T. D. 26556, G. A. 6090.

DECISIONS UNDER THE ACT OF 1894.

(*h*) Refined asphaltum, being only crude asphaltum dried, is free, and not dutiable as a nonenumerated article.—T. D. 16859, G. A. 3378.

(*i*) Asphalt epuree is free and not dutiable as a nonenumerated article.—T. D. 16959, G. A. 3387.

(*j*) Asphaltum from an asphalt lake, holding water mechanically and so tenaciously that intense heat, with stirring, is necessary for drying it, and which has accordingly been exposed in a vessel to heat from steam pipes and from steam jets which stirred it, thereby expelling the water, and, incidentally and necessarily, some volatile oils also, is free under this paragraph.—United States *v.* Trinidad Asphalt Co. (C. C.), (77 Fed. Rep., 609).

(*k*) Modeling clay is dutiable as clay wrought, and not as a nonenumerated article, nor free as a scientific preparation.—T. D. 18610, G. A. 4008.

DECISIONS UNDER THE ACT OF 1890.

(*a*) Raddle, a polishing powder composed of oxide of iron, is dutiable as unwrought earth.—T. D. 11857, G. A. 848.

(*b*) Ball clay is unwrought clay.—T. D. 13435, G. A. 1772.

(*c*) An earth composed of oxide of iron, silica, alumina, and lime, suitable for use as a polishing material, is dutiable as wrought earth.—T. D. 12817, G. A. 1413.

(*d*) Putzpulver, an earth or clay which has gone through the process of stamping, milling, precipitation and cleansing by water, drying and sifting, used for making polishing powder, is dutiable as a wrought earth.—T. D. 12963, G. A. 1514.

(*e*) Syrian asphaltum, a mineral substance which has been advanced in value and condition from crude asphaltum by refining, is not free.—T. D. 13764, G. A. 1958.

(*f*) Asphalt mastic is not free as crude asphaltum or bitumen.—T. D. 13765, G. A. 1959.

(*g*) Asphaltum or bitumen from Epirus, Turkey, is free as crude bitumen.—T. D. 14813, G. A. 2496.

(*h*) Crude Beirut bitumen, known as Syrian asphaltum and as bitumen de Judea, is free as crude asphaltum or bitumen, and is not dutiable as a nonenumerated article.—T. D. 14814, G. A. 2497.

(*i*) Natural gas is free as crude bitumen, or as crude mineral, and is not dutiable as a nonenumerated article.—T. D. 20659, G. A. 4350.

DECISIONS UNDER THE ACT OF 1883.

(*j*) Ground cornish stone is dutiable as wrought clay, and not under paragraph 95 as a nondutiable crude mineral advanced in value nor as a nonenumerated article.—T. D. 10647, G. A. 231.

(*k*) Earth which has undergone a process of cleaning and been reduced to a powder held dutiable as wrought earth.—T. D. 10663, G. A. 247.

(*l*) When two provisions apply to an imported article the first of which is qualified by the phrase "not otherwise provided for," while the second contains no such qualifying phrase, the article is properly dutiable under the second provision and must be held to be therein "otherwise provided for" so as to take it out of the provision of the first provision.—Zucker & Levitt Chemical Co. *v.* Magone (37 Fed. Rep., 776).

(*m*) When an article is a painter's color and also a polishing powder, it is not necessary to show that its predominant use is as a polishing powder in order to make it dutiable as such. It is sufficient if its use for that purpose is a substantial use.—Id.

(*n*) Oxides of iron, which are in general use both as colors and as polishing powders, dutiable as polishing powders, and not as colors and paints, including lakes, etc.—Id.

(*o*) Asphalt mastic, an article produced by crushing an asphaltum mined or quarried in rough chunks, often called "rock," and by melting and mixing together such crushed asphaltum and a natural mineral bitumen gathered in the island of Trinidad or elsewhere, and by afterwards casting for transportation the mixture so obtained in molds into loaves or cakes, is dutiable as a crude mineral advanced in value or condition, and is not free as crude asphaltum.—Wooten *v.* Magone (C. C.) (54 Fed Rep., 673).

1897 **94.** Common yellow, brown, or gray earthenware, plain, embossed, or salt-glazed common stoneware, and crucibles, all the foregoing not decorated in any manner, twenty-five per centum ad valorem; Rockingham earthenware not decorated, forty per centum ad valorem.

1894 83. Common yellow and brown earthenware, plain or embossed, common stoneware, and crucibles, not decorated in any manner, twenty per centum ad valorem.

1890 99. Common brown earthenware, common stoneware, and crucibles, not ornamented or decorated in any manner, twenty-five per centum ad valorem.

1883 124. Brown earthenware, common stoneware, * * * twenty-five per centum ad valorem.
128. Stoneware, above the capacity of ten gallons, twenty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 94, ACT OF 1897.

(*a*) Rockingham earthenware teapots held to be dutiable as Rockingham earthenware not decorated.—T. D. 21320, G. A. 4460.

(*b*) Stoneware crockery covered with a transparent glaze so that the articles are of the same color as the material of which they are composed is dutiable under the provision for plain, embossed, or salt-glazed common stoneware.—T. D. 24424, G. A. 5336.

(*c*) The provision herein for common brown earthenware applies only to earthenware made from brown clay and which is common brown in character and appearance.—T. D. 24767, G. A. 5466.

(*d*) The provisions of this paragraph cover only stoneware, and do not apply to manufactures in part of stoneware; the latter are dutiable according to the component material of chief value.—T. D. 25130, G. A. 5617.

(*e*) Carmelite ware, a brown earthenware, composed of a superior quality of finely ground clay and coated with a transparent vitrified glaze, is not common brown earthenware within the meaning and intent of this paragraph, but is dutiable under paragraph 96.—T. D. 25354, G. A. 5696.

(*f*) Thermoscopes, or small oblong kiln-baked slabs of brown earthenware, used in connection with the firing of stoneware, etc., are dutiable under this paragraph as brown earthenware.—T. D. 25712, G. A. 5824.

(*g*) Common brown earthenware figures in the form of animals, corrugated or embossed in the process of molding, and partially or wholly salt glazed, are dutiable at 25 per cent under this paragraph.—T. D. 25762, G. A. 5843.

(*h*) Articles of common brown earthenware in the form of human heads, hollow and intended to be filled with water, which, by absorption, causes the germination of grass seed placed in corrugations on the upper part of the head, thereby forming a crop of fine grass in similation of the hair, the material of which the heads are formed being similar to that employed in the fabrication of some varieties of flowerpots, are dutiable under this paragraph at the rate of 25 per cent ad valorem, and not at 55 per cent ad valorem under paragraph 96.—T. D. 26915, G. A. 6229.

DECISIONS UNDER THE ACT OF 1894.

(*i*) Porcelain crucibles not decorated are dutiable under this paragraph.—T. D. 15828, G. A. 2928.

(*j*) Gallipots, the surface colored yellow and glazed, the dutiable as common yellow earthenware, and not as articles not decorated composed of earthen substances.—T. D. 17352, G. A. 3572.

DECISIONS UNDER THE ACT OF 1890.

(*a*) The term "earthenware" applies only to a class of earthenware that has been baked in a kiln.—T. D. 14860, G. A. 2543.

(*b*) Lipped stoneware ink bottles held to be common stoneware.—T. D. 11205, G. A. 564.

(*c*) Common salted earthenware washtubs dutiable as brown earthenware and not as painted or decorated earthenware.—T. D. 13616, G. A. 1888.

(*d*) White clay crucibles not ornamented are dutiable as crucibles.—T. D. 12324, G. A. 1096.

(*e*) Clay crucibles specially imported in good faith for the Armour Institute, Chicago, are dutiable as crucibles and not free as philosophical instruments or preparations.—T. D. 15148, G. A. 2674.

1897 **95.** China, porcelain, parian, bisque, earthen, stone, and crockery ware, including clock cases with or without movements, plaques, ornaments, toys, toy tea sets, charms, vases and statuettes, painted, tinted, stained, enameled, printed, gilded, or otherwise decorated or ornamented in any manner, sixty per centum ad valorem; if plain white and without superadded ornamentation of any kind, fifty-five per centum ad valorem.

1894 84. China, porcelain, parian, bisque, earthen, stone, and crockery ware, including plaques, ornaments, toys, charms, vases, and statuettes, white, not changed in condition by superadded ornamentation or decoration, thirty per centum ad valorem.

85. China, porcelain, parian, bisque, earthen, stone, and crockery ware, including plaques, ornaments, toys, charms, vases, and statuettes, painted, tinted, enameled, printed, gilded, or otherwise decorated in any manner, thirty-five per centum ad valorem.

1890 100. China, porcelain, parian, bisque, earthen, stone, and crockery ware, including plaques, ornaments, toys, charms, vases, and statuettes, painted, tinted, stained, enameled, printed, gilded, or otherwise decorated or ornamented in any manner, sixty per centum ad valorem; if plain white, and not ornamented or decorated in any manner, fifty-five per centum ad valorem.

1883 125. China, porcelain, parian, and bisque, earthen, stone, and crockery ware, including plaques, ornaments, charms, vases, and statuettes, painted, printed, or gilded, or otherwise decorated or ornamented in any manner, sixty per centum ad valorem.

126. China, porcelain, parian, and bisque ware, plain white, and not ornamented or decorated in any manner, fifty-five per centum ad valorem.

127. All other earthen, stone, and crockery ware, white, glazed, or edged, composed of earthy or mineral substances, not specially enumerated or provided for in this act, fifty-five per centum ad valorem.

DECISIONS UNDER PARAGRAPH 95, ACT OF 1897.

(*f*) China clock cases decorated or ornamented in any manner, whether imported separately or containing ordinary metal clock movements, are dutiable at 60 per cent and the metal movements or works are separately dutiable as parts of clocks.—T. D. 20103, G. A. 4279.

(*g*) Statuettes including busts and groups of various subjects composed of stearin, plaster, and other earthen or mineral substances, not decorated, and designed to imitate old ivory, are dutiable at 55 per cent and not under paragraph 450 as manufacturers of plaster of Paris.—T. D. 21059, G. A. 4424.

(*h*) White porcelain bottle stoppers upon which are painted the name, monogram, and place of business of the user, etc., are dutiable as plain and not as decorated ware.—United States *v.* Borgfeldt (123 Fed. Rep., 196) followed; T. D. 22081, G. A. 4675.

(*a*) White earthenware scale plates, upon which is imprinted an elaborate trade-mark design in black, representing the Western Hemisphere, having traced thereon the outlines of continents, principal rivers, parallels of latitude and longitude, names of oceans, etc., the whole encircled by a scroll and shaded to produce perspective, held to be earthenware decorated or ornamented.—T. D. 22562, G. A. 4787.

(*b*) Statuettes composed of lime, sulphuric acid, and water, constiuting plaster of Paris cast in molds and painted in flesh tints and bright colors, and otherwise decorated with metal leaf or bronze powder, the painting and decorating being the more attractive feature and element of chief cost in the articles, and which, although not fired or baked by artificial heat, closely resemble and serve the same purpose as china, porcelain, parian, or bisque statuettes, are dutiable as earthen statuettes, painted, etc., and not under paragraph 96 as not ornamented or decorated, paragraph 97 as articles composed of earthy substances, paragraph 418 as toys, nor paragraph 450 as manufactures of plaster of Paris. (See T. D. 12833, G. A. 1429; T. D. 16653, G. A. 3298; T. D. 23054, G. A. 4924; reversed in Bing *v.* United States (121 Fed. Rep., 194).

(*c*) Plaster of Paris statuettes and vases are not dutiable as earthenware.—Bing *v.* United States (121 Fed. Rep., 194), reversing T. D. 23054, G. A. 4924, followed; T. D. 24443, G. A. 5343.

(*d*) The provisions of this paragraph for china vases cover only vases made wholly of china ware—T. D. 24674, G. A. 5420.

(*e*) The provision herein for toys applies only to toys that are made wholly or in chief value of the materials enumerated in this paragraph.—T. D. 24866, G. A. 5523.

(*f*) Molded statuary of stone composition or cement is not dutiable as earthenware.—T. D. 25271, G. A. 5675.

(*g*) Table plates or other china ware primarily designed for useful purposes, although painted or decorated by an American artist residing temporarily abroad, are dutiable as decorated china ware.—T. D. 25536, G. A. 5774.

(*h*) Paintings in mineral colors on china and porcelain, fixed by firing, are not paintings in oil or water colors and are not within the purview of reciprocity agreements made pursuant to section 3 of the tariff.—T. D. 25761, G. A. 5842.

(*i*) Toy steins fitted with metal covers, valued at not more than 40 pfennigs each, and whose capacity does not exceed one-eighth of a liter, found to be in chief value of metal, and hence are not dutiable under this paragraph but as toys. Those of a greater cost or capacity are dutiable as manufactures of decorated earthenware.—T. D. 26095, G. A. 5948.

(*j*) Decorated terra-cotta church statuary, or figures, are dutiable under this paragraph as decorated earthenware.—T. D. 26114, G. A. 5959.

(*k*) A terra-cotta bas-relief ascribed to Donatello held not to be "ware" within the meaning of this paragraph, but to be dutiable as an article composed of earthy substance, decorated.—T. D. 24247, G. A. 5286.

(*l*) Clock cases made in chief value of metal and in part of china are dutiable as manufactures of metal under paragraph 193.—T. D. 26990, G. A. 6258.

(*m*) Figures in the form of infants in a standing position, composed of china or bisque, about 8 inches in length, unsuitable for use as ornaments and designed exclusively as playthings for children, are dolls.—T. D. 27206, G. A. 6311.

(*a*) Decorated china vases, fitted with bronze mountings, are dutiable under this paragraph regardless of the respective values of the china and bronze.—T. D. 27870, G. A. 6530.

(*b*) China-ware dishes having a brown coloring or stain on the sloping underside, possibly intended to conceal smoke and finger marks, found to be commercially known as decorated china and held dutiable as such.—United States *v.* Thurnauer (152 Fed. Rep., 660; T. D. 27857).

DECISIONS UNDER THE ACT OF 1894.

(*c*) An earthenware vase of a light ivory shade is dutiable as white earthenware and not as tinted, etc.—T. D. 15816, G. A. 2916.

(*d*) Wedgewood mortars and pestles, commonly known as parian, bisque or stoneware, is dutiable under paragraph 84 and not as common earthenware.—T. D. 16231, G. A. 3110.

(*e*) White china bottle stoppers with "Pat'd K. Hutter Feb. 7, 1893," printed on bottom, are dutiable as plain and not as decorated china ware.—T. D. 17636, G. A. 3684.

(*f*) Porcelain lined enameled red earthenware is dutiable under paragraph 84 and not as common brown earthenware.—T. D. 17655, G. A. 3703.

(*g*) Porcelain or china bottle stoppers, having the name and address of the bottler for whom they are intended printed in black letters upon the top of the stopper, are dutiable as plain white china ware and not as decorated ware.—T. D. 17664, G. A. 3712.

(*h*) Porcelain or china bottle stoppers, on which are printed manufacturers names, trade-marks, etc., black, red, or blue, and glazed, and fired, and not bought or sold in trade as decorated china, are dutiable as china or porcelain not changed in condition by superadded ornamentation or decoration, and not as china, painted, printed, or otherwise decorated.—T. D. 18916, G. A. 4073; affirmed in United States *v.* Borgfeldt (123 Fed. Rep., 196).

(*i*) Porcelain washtubs glazed white on the inside and the rim, and deep brown on the outside, dutiable as porcelain ware, tinted, and not as ware not decorated.—T. D. 17651, G. A. 3699.

(*j*) Japanses Tokonabe ware is dutiable as decorated earthenware and not as common earthenware.—T. D. 17653, G. A. 3701.

(*k*) Rockingham ware is dutiable as earthenware enameled and not as common brown earthenware.—T. D. 17728, G. A. 3714.

(*l*) Plain white earthenware marked with a monogram is dutiable as decorated earthenware.—T. D. 18402, G. A. 3959.

(*m*) Tables composed of wood, with decorated china tops, the wood predominating in quantity but the china being chief value, are dutiable as decorated china and not as furniture.—T. D. 18412, G. A. 3969.

(*n*) The descriptive terms "painted, tinted, or otherwise decorated in any manner" refers to a "superadded ornamentation or decoration," and a trade-mark is not such.—T. D. 18916, G. A. 4073.

(*o*) Terra-cotta figures ornamented or decorated.—T. D. 16326, G. A. 3155.

(*p*) Free-hand paintings on placques, painted with mineral colors, and subjected to a process of firing, which sets and changes the colors, are dutiable under paragraph 85 and not free as paintings.—Altman & Co. *v.* United States (71 Fed. Rep., 393), affirming T. D. 15863, G. A. 2963.

(*a*) Paintings on porcelain and china (stenciled) dutiable as porcelain and china painted and not free as paintings in oil or water colors.—T. D. 16430, G. A. 3219.

(*b*) Porcelain paintings held to be dutiable as painted porcelain and not free as paintings in oil or water colors.—T. D. 16422, G. A. 3211.

(*c*) Flat rectangular porcelain panels decorated by means of paints known as mineral colors as distinguished from oil and water colors, and completed by firing, are dutiable under paragraph 85 and are not free as paintings in oil or water colors.—Bour *v.* United States (C. C.) (91 Fed. Rep., 533).

DECISIONS UNDER THE ACT OF 1890.

(*d*) Bronze mountings for china vases and pitchers were invoiced separately though packed together and attached to the respective articles making entireties. *Held*, that the mountings are dutiable with the vases, etc., as entireties and not separately as manufactures of metal.—T. D. 11536, G. A. 711.

(*e*) Bisque figures of babies or children dutiable as ornaments and not as toys.—T. D. 14684, G. A. 2406.

(*f*) China buttonhole badges with the insignia of a society painted thereon are painted china ware and not dutiable as paintings.—T. D. 13312, G. A. 1692.

(*g*) China cups and saucers ornamented or decorated with silver or other white metal, metal chief value, but china preponderating in quantity and the goods known as china ware, are dutiable as decorated china and not as manufactures of metal.—T. D. 13868, G. A. 2021.

(*h*) Enameled charms held dutiable at 60 per cent and not as enameled wares nor as jewelry.—T. D. 14941, G. A. 2570.

(*i*) Wall or mantel clocks with movements of metal and cases of decorated china, the decorated china chief value, are dutiable as decorated china and not as chronometers nor as watches.—T. D. 15978, G. A. 3002.

(*j*) Figures representing Christ, the Madonna, and several of the saints, composed of plaster of Paris, painted, gilded, and otherwise decorated, are dutiable at 60 per cent.—T. D. 12833, G. A. 1429.

(*k*) Decorated china jars containing tea are dutiable as decorated china and not free as usual coverings.—T. D. 12368, G. A. 1140.

(*l*) Wide-mouthed stoneware jars made from blue ball clay, the upper section of the outer surface tinted brown and the whole exterior except the bottom glazed by the use of chemical salts, is decorated earthenware.—T. D. 12714, G. A. 1363.

(*m*) Earthenware beer mugs or jugs with metal lids, earthenware chief value, dutiable as decorated stoneware and not as manufactures of metal.—T. D. 14317, G. A. 2246.

(*n*) Small tinted and decorated earthenware mugs with ornamental metal lids attached to the handles dutiable as decorated earthenware and not as toys.—T. D. 14688, G. A. 2410.

(*o*) Small oval pieces of porcelain ware with pictures of Columbus printed thereon dutiable as printed earthenware and not as paintings.—T. D. 14226, G. A. 2190.

(*p*) Dark blue glazed plates of Limoges porcelain, with painted figures and gold borders, dutiable as decorated china and not as paintings.—T. D. 14069, G. A. 2120.

(*a*) Indian black teapots composed of earthenware colored black and glazed, dutiable as decorated.—T. D. 13066, G. A. 1571.

(*b*) Terra-cotta statuary, decorated, dutiable at 60 per cent.—T. D. 11204, G. A. 563.

(*c*) Ornaments made of porcelain, designed for use as shades for fairy lamps or parts of candlesticks, and formed to resemble large full-blown roses, are dutiable as decorated china and not as artificial flowers.—T. D. 12681, G. A. 1330.

(*d*) Stoneware sinks held dutiable at 60 per cent. The importer did not furnish a sample of the sinks and the assessment of the collector was sustained.—T. D. 13616, G. A. 1888.

(*e*) Earthenware tiles united together with a painting executed thereon, the whole fitted in a wooden frame designed for use as an ornament, earthenware chief value, is dutiable as decorated earthenware.—T. D. 12831, G. A. 1427.

(*f*) Calendar advertising tiles made of white earthenware dutiable as decorated earthenware and not as tiles—T. D. 14398, G. A. 2282.

(*g*) A china or porcelain vase decorated by a classic painting or picture of a mythical scene, with gilded handles, dutiable as decorated ware and not as a painting.—T. D. 13787, G. A. 1981.

(*h*) Vases composed of gilded, bronzed, and painted or otherwise decorated porcelain or china, the porcelain or china chief value, are dutiable as decorated ware and not as manufactures of metal.—T. D. 15166, G. A. 2692.

(*i*) A china holy-water pot or font on which is painted a picture of the Madonna is dutiable as painted china and not as a painting.—T. D. 14069, G. A. 2120.

(*j*) Certain tinted or decorated glazed brown earthenware held dutiable at 60 per cent.—T. D. 14324, G. A. 2253.

(*k*) Rockingham earthenware is dutiable as tinted earthenware and not as earthenware not decorated.—T. D. 14825, G. A. 2508.

(*l*) China balls for sign work dutiable as plain white china or earthenware and not as toy marbles.—T. D. 15147, G. A. 2673.

(*m*) White earthenware bottle stoppers, glazed, with wire fastenings, dutiable as not decorated.—T. D. 13670, G. A. 1908.

(*n*) Plaster of Paris busts of various historical personages held dutiable as plain white earthenware not decorated, and not as statuary.—T. D. 16653, G. A. 3298.

(o) Porcelain placques painted artistically by hand dutiable at 55 per cent.—T. D. 13427, G. A. 1764.

(*p*) Casts or models composed of plaster of Paris, not colored or ornamented in any manner, and designed for use in the manufacture of picture frames, are dutiable by similitude as manufactures of an earthen or mineral substance, or under paragraph 101 by similitude, and not under paragraph 459 by similitude, nor as a nonenumerated article.—T. D. 15703, G. A. 2884.

(*q*) Plain white china ware for table service, with certain raised or embossed designs or figures in low relief, produced in the mold and not superimposed after molding nor added as a ornamentation by the use of the stylus, not known in trade as art goods nor as decorated ware, is dutiable at 55 and not at 60 per cent.—T. D. 15169, G. A. 2695.

(*a*) White china ware, consisting of sauce boats with rustic handles, so-called shell pickle dishes and cups, slightly fluted, and with rustic handles, dutiable at 55 and not at 60 per cent.—T. D. 15170, G. A. 2696.

(*b*) White granite earthenware is dutiable as plain and not as decorated.—T. D. 15171, G. A. 2697.

DECISIONS UNDER THE ACT OF 1883.

(*c*) Ornamental handles or tips of decorated china for ornaments on umbrellas, canes, etc., are dutiable as decorated china and not as umbrella handles.—T. D. 10252, G. A. 30.

(*d*) Certain so-called toys consisting of cups, saucers, plates, teapots, sugar, cream, and slop bowls, held dutiable as decorated earthenware and not as toys.—T. D. 10348, G. A. 69.

(*e*) Mugs and plates and other like articles for table use, decorated with representations of birds, animals, flowers, and Bible pictures, with the letters of the alphabet, sometimes called A B C mugs and plates, though serving for the amusement and instruction of children, and also suited for practical use, are decorated ware and not toys.—T. D. 11055, G. A. 498; T. D. 11390, G. A. 673.

(*f*) Plates and mugs decorated with pictures and with the letters of the alphabet, and intended for children, known in trade as A B C plates and mugs, are dutiable as decorated earthenware and not as toys.—Maddeck *v.* Magone (C. C.), (41 Fed. Rep., 882, and 152 U. S., 368).

(*g*) Certain so-called paving tiles made of a porus light-colored clay, the upper surface glazed, chiefly used for wainscoting and for hearths and fireplaces, dutiable as glazed earthenware and not as paving tiles.—T. D. 10349, G. A. 70.

(*h*) Certain porous cells made of a superior quality of white clay dutiable as white earthenware and not as brown earthenware.—T. D. 10396, G. A. 87.

(*i*) Glazed tiles for wainscoting, hearths, and mantels, are dutiable as glazed earthenware.—T. D. 10755, G. A. 308.

(*j*) Plain glazed tiles dutiable as earthenware and not as encaustic tiles or as paving tiles.—T. D. 14454, G. A. 2300.

(*k*) Plain glazed tiles of different colors, used for hearths, bathrooms, walls, dadoes, wainscoting, and ornamental purposes, are dutiable as "earthenware * * * glazed * * * composed of earthy or mineral substances" and are not dutiable at 20 per cent as paving tiles by similitude; nor as encaustic tiles.—Rossman *v.* Hedden (37 Fed. Rep., 99).

(*l*) The words "earthenware * * * glazed" are a sufficient enumeration of the merchandise (plain glazed tiles) to take it out of the operation of the similitude clause.—Id.

(*m*) Glazed tiles made of clay, Cornwall stone and flint, and which are made porous, and of a white or light-colored body, so as more readily to receive the glaze colors, and which are used for chimney fronts, and to some extent in hearths, and for borders of floors and for vestibules and bathrooms, are not dutiable as paving tiles.—Morris *v.* Seeberger (C. C.), (40 Fed. Rep., 58).

(*n*) So also glazed tiles of the same materials which are of irregular shapes, some being in the form of an ogee molding, others a longitudinal segment of a cylinder, and which are intended to take the place of wood baseboards, and chair-rails, are not dutiable as paving tiles.—Id.

(*a*) Plain glazed and plain enameled tiles imported in 1886 were dutiable at 55 per cent as other earthenware not specially enumerated, and not as encaustic tiles, at 35 per cent.—Rossman *v.* Hedden (145 U. S., 561).

(*b*) The classification is to be determined as of the date when the law imposing the duty was passed.—Id.

96. All other china, porcelain, parian, bisque, earthen, stone, and crockery ware, and manufactures thereof, or of which the same is the component material of chief value, by whatever name known, not spe-
1897 cially provided for in this Act, if painted, tinted, stained, enameled, printed, gilded, or otherwise decorated or ornamented in any manner, sixty per centum ad valorem; if not ornamented or decorated, fifty-five per centum of ad valorem.

1894 [See paragraphs 84 and 85, page 102.]

101. All other china, porcelain, parian, bisque, earthen, stone, and crockery ware, and manufactures of the same, by whatsoever designation
1890 or name known in the trade, * * * not specially provided for in this act, if ornamented or decorated in any manner, sixty per centum ad valorem; if not ornamented or decorated, fifty-five per centum ad valorem.

1883 [See paragraphs 125, 126, and 127, page 102.]

DECISIONS UNDER PARAGRAPH 96, ACT OF 1897.

(*c*) Stoneware crockery glazed with a single color glaze different in color from the material of the body, but presenting a solid color, and similarly constituted articles having a white enamel lining, are dutiable at 55 per cent under this paragraph, being neither the "plain white" provided for in paragraph 95 nor the "decorated or ornamented" provided for in paragraphs 95 and 96. If glazed with two differently colored glazes, or if a portion of the surface is glazed with a glaze differing in color from the body of the ware, and the remaining portion is glazed with a transparent glaze allowing the body color to show through, it is dutiable at 60 per cent as decorated or ornamented.—T. D. 24424, G. A. 5336.

(*d*) Mantels or fireplaces of decorated earthenware tiles are dutiable as manufactures of decorated earthenware.—T. D. 24434, G. A. 5340.

(*e*) Bronze mounted China vases, metal chief value, do not fall within this provision, but are dutiable under paragraph 193.—T. D. 24674, G. A. 5420.

(*f*) Earthenware made from brown clay with a white glazed interior is dutiable under this paragraph as earthenware not decorated or ornamented. It is not common brown earthenware.—T. D. 24767, G. A. 5466.

(*g*) Mugs made of decorated earthenware and metal, metal chief value, do not fall within the terms of this paragraph but under paragraph 193.—T. D. 24843, G. A. 5509.

(*h*) Carmelite ware, a brown earthenware, composed of a superior quality of finely ground clay and coated with a transparent vitrified glaze, is not common brown earthenware within the meaning and intent of paragraph 94, but is dutiable under the provisions of this paragraph.—T. D. 25354, G. A. 5696.

(*i*) Large porcelain insulators coated with a single glaze held to be dutiable at 55 per cent under this paragraph.—T. D. 25533, G. A. 5771.

(*j*) Chamotte plates, plain white slabs used in ovens to prevent articles of china or crockery ware from adhering to one another while being fired, are dutiable at the rate of 55 per cent as plain white earthenware.—T. D. 25675, G. A. 5813.

(*a*) Posltion babies—small bisque or chinaware figures with a flat base—hollow, with the interior surface coated with a glaze, and having a circular orifice in the head of each figure, are dutiable under this paragraph and not under paragraph 418.—T. D. 26012, G. A. 5913.

(*b*) Kochi ware, earthenware coated with a vitreous glaze of a single color, is dutiable as earthenware not decorated.—T. D. 26116, G. A. 5961.

(*c*) Articles of decorated earthenware in the form of pigs and fruit designed for use as savings banks are dutiable under this paragraph and not as artificial fruits under paragraph 425.—T. D. 26235, G. A. 5996.

(*d*) Articles of common brown earthenware in the form of human heads, hollow and intended to be filled with water, which, by absorption, causes the germination of grass seed placed in corrugations on the upper part of the head, thereby forming a crop of fine grass in similation of the hair, the material of which the heads are formed being similar to that employed in the fabrication of some varieties of flowerpots, are dutiable at 25 per cent ad valorem under paragraph 94 and not at 55 per cent ad valorem under this paragraph.—T. D. 26915, G. A. 6229.

(*e*) Carmelite ware held to be dutiable as undecorated earthenware and not as common brown earthenware.—T. D. 27327, G. A. 6359.

(*f*) Magnesia nozzles and magnesia rings used as part of gaslight burners, found to be made of bisque, held to be dutiable as manufactures of bisque and not as articles of earthy or mineral substance.—T. D. 27742, G. A. 6486.

(*g*) Earthenware jardinieres embellished with designs in the process of molding, coated with a single-color glaze and not ornamented or decorated by superadded process, held to be dutiable at 55 per cent under this paragraph.—T. D. 26443, G. A. 6061, reversed by consent in United States *v.* Straus (suit 4029, T. D. 27333).

(*h*) Magnesia rings held not to be classifiable as earthenware as that term is used in the tariff.—Crawford *v.* United States, T. D. 28539.

(*i*) Stone lanterns are not earthenware.—Vantine *v.* United States (159 Fed. Rep., 289), T. D. 28543.

DECISIONS UNDER THE ACT OF 1890.

(*j*) Kishu bottles composed of earthenware having a colored glazed surface are decorated.—T. D. 13953, G. A. 2058.

(*k*) Clocks in china cases painted and decorated, the china chief value, are decorated china.—T. D. 11676, G. A. 781.

(*l*) Clocks with earthenware cases, the clocks of metal and the cases of decorated earthenware, earthenware being chief value, are dutiable as decorated earthenware.—T. D. 12556, G. A. 1240.

(*m*) Parasol sticks with decorated china heads assessed as decorated china and claimed to be dutiable as parasol sticks. Protest overruled.—T. D. 11704, G. A. 809.

(*n*) Statuettes and vases of decorated earthenware dutiable as decorated.—T. D. 12556, G. A. 1240.

(*o*) Small terra-cotta vase decorated with painting and gilding held dutiable at 60 per cent.—T. D. 13196, G. A. 1617.

(*p*) Certain statuettes, vases, medallions, jars, cases, etc., of plain terra-cotta ware, not ornamented or decorated, held dutiable at 55 per cent.—T. D. 14932, G. A. 2561.

97. Articles and wares composed wholly or in chief value of earthy
1897 or mineral substances, or carbon, not specially provided for in this Act, if not decorated in any manner, thirty-five per centum ad valorem; if decorated, forty-five per centum ad valorem.

86. All articles composed of earthen or mineral substances, * * *
1894 not specially provided for in this Act, if decorated in any manner, forty per centum ad valorem; if not decorated, thirty per centum ad valorem.

1890 [No corresponding paragraph. See paragraph 101, page 108.]

1883 [No corresponding paragraph. See paragraph 127, page 102.]

DECISIONS UNDER PARAGRAPH 97, ACT OF 1897.

[NOTE.—It seems to be the law now that no undecorated articles and wares composed wholly or in chief value of earthy or mineral substances, or carbon, are classifiable under this paragraph unless they are susceptible of decoration, and this should be borne in mind in considering the various rulings hereto subjoined.]

(*a*) Blood char used for decolorizing saline, saccharine, and other solutions, composed wholly or chiefly of carbon, is dutiable at 35 per cent.—T. D. 19250, G. A. 4127. In effect overruled (see cases digested under paragraph 10, act of 1897, page 36).

(*b*) Composition pumice stones, so-called, consisting of ground pumice stones and clay, mixed and pressed and molded in the form of bricks or cakes of different sizes, shapes, grades, or qualities for use by painters, varnishers, polishers, and others in rubbing, smoothing, or polishing surfaces is dutiable under this paragraph.—T. D. 19354, G. A. 4145; reversed, T. D. 22652, G. A. 4820.

(*c*) Manufactures of jade, including bowls, vases, trays, wine pitchers, tea-cups, altar sets, and flower stands are dutiable under this paragraph and not under paragraph 435 for precious stones advanced in condition.—T. D. 19806, G. A. 4224; affirmed in Tiffany *v.* U. S. (126 Fed. Rep., 255; T. D. 25051).

(*d*) Linings for coke ovens are dutiable as articles composed of earthy or mineral substances and not under paragraph 93 as clay wrought or manufactured.—T. D. 21083, G. A. 4430.

(*e*) Pure bitumen damp course, a manufactured article of which bitumen is the component of chief value, is dutiable as a manufactured article composed in chief value of a mineral substance and not as a nonenumerated article.—T. D. 21343, G. A. 4470.

(*f*) Pipe clay for whitening leather work is dutiable as wrought clay and is not free under paragraph 522 as clay.—T. D. 21639, G. A. 4565.

(*g*) Sticks or rods of carbon in lengths, respecitvely, 36, 29, and 24 inches, not suitable for electric lighting until further manufactured by being cut up into shorter pieces and ground and pointed, are dutiable as articles composed of carbon and not under paragraph 98 as carbons for electric lighting. There is no warant for the local appraiser or assessor to assess such articles upon the theory that each rod may be made into a number of smaller rods suitable for electric lighting.—T. D. 19906, G. A. 4236.

(*h*) Carbon sticks 38 inches long, intended for electric use in electric lighting, but which require to be cut into suitable lengths, the ends of which must be pointed or ground, before they can be so used, are dutiable as articles or wares composed wholly of carbon not specially provided for and not under paragraph 98 as carbons for electric lighting. Affirming T. D. 19906, G. A. 4236, and reversing 91 Fed. Rep., 638.—U. S. *v.* Reisinger (C. C. A.) (94 Fed. Rep., 1002); in effect reversed by U. S. *v.* Downing (201 U. S., 354; T. D. 27281).

(*a*) Sticks or rods of carbon in lengths of 24 inches, and not suitable for lectric lighting until further manufactured, are dutiable as articles composed f carbon and not under paragraph 98.—T. D. 22059, G. A. 4667; reversed (see receding paragraph).

(*b*) Turquoise talismans ellipitical or oval forms of turquoise decorated vith gilded ornamentation in Persian characters and firmly fastened (one iece at each end) to round pieces of paper-covered wood or cork, and which re known in commerce as "talismans," and so used in Persia, are dutiable as lecorated articles composed of mineral substances and not under paragraph 35 as precious stones cut but not set.—T. D. 22588, G. A. 4798.

(*c*) Charcoal crayons or fusains, being articles or wares composed wholly f carbon, are dutiable as such and not under section 6 as nonenumerated manufactured articles.—T. D. 22877, G. A. 4888.

(*d*) Certain figures 5 feet 6 inches in height, composed of pulverized stone, ement, plaster of Paris, and other materials, and colored and otherwise decrated, were properly assessed as articles composed in chief value of earthy or nineral substances, or under paragraph 450 as manufactures of plaster of 'aris, and are not free under paragraph 649 as casts of sculpture for the use f a religious society. T. D. 21543, G. A. 4533, sustained.—Benziger *v.* United States (C. C.), (107 Fed. Rep., 257); reversed (see Benziger *v.* U. S. (192 U. S. 8; T. D. 24977).

(*e*) Artificial teeth composed of mineral substances are not dutiable under his paragraph but are unenumerated manufactured articles.—Sykes *v.* United States (C. C., S. D. N. Y., July 26, 1902, not reported), reversing T. D. 22077, . A. 4671, followed; T. D. 24027, G. A. 5218.

(*f*) Sapphire meter and compass jewels are not dutiable under this pararaph.—T. D. 24577, G. A. 5382.

(*g*) This paragraph applies only to articles which are susceptible of decoraion, and magnesium tips or rods used for holding incandescent mantles in posiion are not dutiable thereunder.—T. D. 24737, G. A. 5452.

(*h*) Retort carbon, the residuum that accumulates on the inside of gas etorts in the manufacture of gas out of bituminous coal, is not dutiable as an rticle composed of carbon but as coke under paragraph 415.—T. D. 24847, . A. 5513.

(*i*) Umbrella handles composed wholly or in chief value of minerals, classed s semiprecious stones, held to be dutiable as articles of mineral substance.—. D. 25083, G. A. 5602.

(*j*) Molded and painted statuary composed of stone composition or cement eld dutiable under this paragraph.—T. D. 25271, G. A. 5675.

(*k*) Stove polish is not dutiable under this paragraph.—T. D. 25862, G. A. 872.

(*l*) Decorated terra-cotta figures are not within the provisions of this pararaph, but are dutiable as decorated earthenware under paragraph 95.—T. D. 6114, G. A. 5959.

(*m*) A terra-cotta bas-relief, ascribed to Donatello, held to be dutiable as an rticle of earthy substance decorated and not as earthenware nor as statuary.—. D. 24247, G. A. 5286.

(*n*) Fusains, or charcoal crayons, used in drawing or sketching, are dutiable s crayons and not as articles composed of carbon. T. D. 22877, G. A. 4888, nodified.—T. D. 26307, G. A. 6021.

(*a*) Blood char is not dutiable as an article of carbon.—T. D. 26508, G. A. 6076.

(*b*) Kryptol, a patented article, the introduction of which into an electric circuit produces a high temperature by reason of its resistance to the passage of the current, is dutiable as an article composed wholly or in part of carbon.—T. D. 26604, G. A. 6107.

(*c*) Small cylinders of carbon intended for use in pocket batteries of the dry-cell type are dutiable as articles composed of carbon.—T. D. 26632, G. A. 6122.

(*d*) Carbon disks are dutiable as articles of carbon not decorated.—T. D. 25765, G. A. 5846; reversed (T. D. 28582, suit 1671).

(*e*) Powdered carbon is dutiable under the provision in this paragraph for articles composed of carbon not decorated.—T. D. 26837, G. A. 6195.

(*f*) Battery carbon and carbon for electric batteries held to be dutiable under this paragraph by similitude to carbon not decorated.—T. D. 27342, G. A. 6363.

(*g*) Magnesia nozzles and magnesia rings used as part of gaslight burners, found to be made of bisque, held to be dutiable as manufactures of bisque and not as articles of earthy or mineral substance.—T. D. 27742, G. A. 6486; note Crawford *v.* United States (Fed. Rep., ; T. D. 28539).

(*h*) Ground gas-retort carbon, not being susceptible of decoration, can not be classified under this paragraph.—T. D. 28252, G. A. 6623.

(*i*) Fire brick weighing more than 10 pounds each are not dutiable as articles of earthy substance not decorated, but are dutiable by similitude to fire brick weighing not more than 10 pounds each.—Wing *v.* United States (119 Fed. Rep., 479), reversing T. D. 23890, G. A. 5184, followed; T. D. 24159, G. A. 5261.

(*j*) Fire brick weighing more than 10 pounds each are not dutiable as articles of earthy substance not decorated, but are dutiable by similitude to fire brick weighing not more than 10 pounds each.—Wing *v.* United States (119 Fed. Rep., 479), reversing T. D. 23890, G. A. 5184, followed; T. D. 27422, G. A. 6382.

(*k*) Carbon disks not being susceptible of decoration are not dutiable under this paragraph.—Swedish-American Telephone Company *v.* United States (T. D. 28582, suit 1671), reversing T. D. 25765, G. A. 5846, followed; T. D. 28510, G. A. 6679.

DECISIONS UNDER THE ACT OF 1894.

(*l*) Agate scale pans, plates, spoons, handles, etc., are dutiable as articles composed of a mineral substance and not as nonenumerated articles.—T. D. 16333, G. A. 3162.

(*m*) Agate and crystal stone bearings for analytical balances and scales are dutiable as articles composed of mineral substances and not as precious stones.—T. D. 16979, G. A. 3407.

(*n*) Bath bricks are dutiable as articles composed of earthen or mineral substances and not as nonenumerated articles.—T. D. 15719, G. A. 2900.

(*o*) Bath brick dutiable as articles composed of earthen or mineral substances and not as brick, as yellow or brown earthenware, or as nonenumerated articles.—T. D. 16217, G. A. 3096.

(*a*) Bath tubs composed of artificial stone, the material composed of a mixture of cement and fragments of marble, is dutiable under this paragraph as composed of earthen or mineral substances and not under paragraph 84 as earthen or stone ware, nor under paragraph 85 as decorated ware.—T. D. 8009, G. A. 3853.

(*b*) Electric-light carbons are dutiable as articles composed of earthen or mineral substances, and not as nonenumerated articles.—T. D. 16362, G. A. 3191.

(*c*) Carbon points, sticks, or pencils are dutiable under this paragraph as composed of earthen or mineral substances and not under paragraph 40 (1894) by similitude or component of chief value, nor at 40 cents per ton as coal, nor at 15 cents per ton under the same paragraph, nor as a nonenumerated article, nor is it free as a product of coal tar.—T. D. 18022, G. A. 3866; reversed (87 Fed. Rep., 190; 91 Id., 112).

(*d*) Carbon electrodes are dutiable as earthen or mineral substances and not as nonenumerated articles.—T. D. 18023, G. A. 3867.

(*e*) Metates, curved or hollowed stones in the form of inclined planes, used with a pestle for grinding maize, are articles composed of mineral substances and are not dutiable as nonenumerated articles nor free as stones.—T. D. 15830, G. A. 2930.

(*f*) Unfinished pipe bowls composed of meerschaum, invoiced as manablockes, are dutiable as articles composed of earthen or mineral substances and not as smokers' articles.—T. D. 16977, G. A. 3405.

(*g*) Broken-clay pipestems no longer suitable for smokers' purposes and imported for laboratory use is earthenware not decorated and is a manufacture of clay dutiable at 30 per cent and not as clay.—T. D. 17151, G. A. 3468.

(*h*) Putz paste in bricks, consisting of highly silicious earth such as is used as a polishing material, is dutiable as an article composed of earthen substances and not as a soap nor as a nonenumerated article, nor is it free as a polishing stone or as stone and sand, or as tripoli.—T. D. 17057, G. A. 3438.

(*i*) Stove polish is dutiable as an article composed of a mineral substance and not as a nonenumerated article.—T. D. 17921, G. A. 3796.

(*j*) Terra-cotta figures not ornamented or decorated are dutiable at 30 per cent.—T. D. 16326, G. A. 3155.

(*k*) Umbrella handles, paper cutters, and other articles intended for utilitarian purposes, composed of agate, crocodolite, and other semiprecious stones, are dutiable as articles composed of mineral substances and not as precious stones nor as nonenumerated articles.—T. D. 15975, G. A. 2999.

(*l*) Xylolith is dutiable as a manufacture of earthen mineral substance not decorated and not as a nonenumerated article.—T. D. 17484, G. A. 3623.

(*m*) The phrase "all articles composed * * * of mineral substances" must be construed, by reason of the collocation of the paragraph, in a restricted sense as applying only to articles composed of mineral substances similar to those enumerated in this schedule. 87 Fed. Rep., 190, affirmed.—Dinglestedt *v.* United States; United States *v.* Dinglestedt; Same *v.* Reisenger (C. C. A.), (91 Fed. Rep., 112).

98. Gas retorts, three dollars each; lava tips for burners, ten cents per gross and fifteen per centum ad valorem; carbons for electric
1897 lighting, ninety cents per hundred; filter tubes, forty-five per centum ad valorem; porous carbon pots for electric batteries, without metallic connections, twenty per centum ad valorem.

1894 { 87. Gas retorts, twenty per centum ad valorem.
86. * * * lava tips for burners, not specially provided for in this Act, if decorated in any manner, forty per centum ad valorem; if not decorated, thirty per centum ad valorem.

1890 { 101. * * * lava tips for burners, not specially provided for in this Act, if ornamented or decorated in any manner, sixty per centum ad valorem; if not ornamented or decorated, fifty-five per centum ad valorem.
102. Gas retorts, three dollars each.

1883 { 124. * * * gas retorts, * * * not ornamented, twenty-five per centum ad valorem.
127. All other earthen, stone, and crockery ware, white, glazed, or edged, composed of earthy or mineral substances, not specially enumerated or provided for in this Act, fifty-five per centum ad valorem.

DECISIONS UNDER PARAGRAPH 98, ACT OF 1897.

(*a*) Carbons designed for use only in electric lighting, though 36 inches long and requiring to be cut or broken into lengths of 12 to 14 inches before actual use, are dutiable under this paragraph and not under paragraph 97 as carbons not specially provided for, nor can the collector estimate the number of shorter carbons into which each will be made and assess duty on such number at the rate fixed by this paragraph. Reversing T. D. 19906, G. A. 4236.—United States *v.* Reisenger (C. C.), (91 Fed. Rep., 638); reversed (C. C. A.), (94 Fed. Rep., 1002); see T. D. 27304, G. A. 6348, post.

(*b*) Where a paragraph provides by name for a certain article, without specifying any limitations as to dimensions, it can not be construed to limit the article in question to any particular length or size. A gas retort imported in two segments, the two pieces when cemented together constituting but a single article, is dutiable as one gas retort and it is error to assess duty on each piece.—T. D. 22758, G. A. 4848.

(*c*) So-called filter blocks used in water filters are dutiable as filter tubes, unless shown not to be commercially known as filter tubes, and the burden of proof to show that they are not so known is on the importer.—T. D. 22842, G. A. 4875.

(*d*) Round sticks of carbon one-half to five-eights of an inch in diameter and from 12½ to 20 inches in length, being ultimately intended for and used exclusively in electric lighting, are dutiable as carbons for electric lighting by similitude.—United States *v.* Downing (201 U. S., 354; T. D. 27281), reversing 129 Fed. Rep., 90 (C. C. A.), and 120 Fed. Rep., 1014 (C. C.), and affirming T. D. 23353, G. A. 5020, followed; T. D. 27304, G. A. 6348.

1897 **99.** Plain green or colored, molded or pressed, and flint, lime, or lead glass bottles, vials, jars, and covered or uncovered demijohns and carboys, any of the foregoing, filled or unfilled, not otherwise specially provided for, and whether their contents be dutiable or free, (except such as contain merchandise subject to an ad valorem rate of duty, or to a rate of duty based in whole or in part upon the value thereof, which shall be dutiable at the rate applicable to their contents) shall pay duty as follows: If holding more than one pint, one cent per pound; if holding not more than one pint and not less than one-fourth of a pint, one and one-half cents per pound; if holding less than one-fourth of a pint, fifty cents per gross: *Provided*, That none of the above articles shall pay a less rate of duty than forty per centum ad valorem.

1894 88. Green and colored, molded, or pressed, and flint and lime glass bottles holding more than one pint, and demijohns and carboys, covered or uncovered, whether filled or unfilled and whether their contents be dutiable or free, and other molded or pressed green and colored and flint or lime bottle glassware, not specially provided for in this Act, three-fourths of one cent per pound; and vials, holding not more than

one pint and not less than one-quarter of a pint, one and one-eighth cents per pound; if holding less than one-fourth of a pint, forty cents per gross; all other plain green and colored, molded or pressed, and flint lime and glassware, forty per centum ad valorem.

103. Green, and colored, molded or pressed, and flint, and lime glass bottles, holding more than one pint, and demijohns, and carboys (covered or uncovered), and other molded or pressed green and colored and flint or lime bottle glassware, not specially provided for in this Act, one cent per pound. Green, and colored, molded or pressed, and flint, and lime glass bottles, and vials holding not more than one pint and not less than one-quarter of a pint, one and one-half cents per pound; if holding less than one-fourth of a pint, fifty cents per gross.

104. All articles enumerated in the preceding paragraph, if filled, and not otherwise provided for in this act, and the contents are subject to 1890 an ad valorem rate of duty, or to a rate of duty based upon the value, the value of such bottles, vials, or other vessels shall be added to the value of the contents for the ascertainment of the dutiable value of the latter; but if filled, and not otherwise provided for in this act, and the contents are not subject to an ad valorem rate of duty, or to rate of duty based on the value, or are free of duty, such bottles, vials, or other vessels shall pay, in addition to the duty, if any, on their contents, the rates of duty prescribed in the preceding paragraph: *Provided*, That no article manufactured from glass described in the preceding paragraph shall pay a less rate of duty than forty per centum ad valorem.

133. Green and colored glass bottles, vials, demijohns and carboys (covered or uncovered), pickle or preserve jars, and other plain, molded, or pressed green and colored bottle glass, not cut, engraved, or painted, and not specially enumerated or provided for in this act, one cent per pound; if filled, and not otherwise in this act provided for, said articles shall pay thirty per centum ad valorem in addition to the duty on the contents.

134. Flint and lime glass bottles and vials, and other plain, molded, 1883 or pressed flint or lime glassware, not specially enumerated or provided for in this Act, forty per centum ad valorem; if filled, and not otherwise in this act provided for, said articles shall pay, exclusive of contents, forty per centum ad valorem in addition to the duy on the contents.

136. All glass bottles and decanters, and other like vessels of glass, shall, if filled, pay the same rates of duty, in addition to any duty chargeable on the contents, as if not filled, except as in this Act otherwise specially provided for.

DECISIONS UNDER PARAGRAPH 99, ACT OF 1897.

(*a*) Glass bottles on which there have been produced by the impulsion of sand, through machine power against the surface of the bottles, known as sand blasting, inscriptions giving the name of the owner or dealer and the brand of their contents, are dutiable as plain glass bottles according to capacity and not as decorated bottles or manufactures of glass.—T. D. 21880, G. A. 4620; reversed in McMullen *v.* U. S. (123 Fed. Rep., 847).

(*b*) Bottles having printed or painted upon their surfaces, in gilt or silver, a label having only plain lettering thereon held not to be ornamented or decorated.—T. D. 22503, G. A. 4769.

(*c*) Bottles containing fruits and alcoholic perfumery, dutiable under paragraphs 263 and 2, respectively, were imported. *Held*, that where the language of a tariff provision in its ordinary meaning and grammatical construction leads to an absurdity, hardship, or injustice by the exaction of an exhorbitant rate of duty, presumably not intended, a literal interpretation is to be avoided if a more reasonable result may be reached by a judicious modification of the meaning of the words in their ordinary sense. Accordingly, it is held that the provision of this paragraph is not to be construed that glass bottles shall be dutiable at the compound rates applied to their contents, but only at the ad

valorem rate to which the contents are liable, subject to the proviso that none of the articles shall pay a less rate than 40 per cent.—T. D. 22621, G. A. 4812.

(*a*) The proviso to this paragraph qualifies the whole paragraph, including the parenthetical exception with reference to bottles containing merchandise subject to ad valorem. Accordingly, glass bottles containing merchandise subject to ad valorem rates less than 40 per cent are by virtue of said proviso dutiable at 40 per cent. T. D. 18613, G. A. 4011, overruled.—T. D. 18742, G. A. 4055, and United States *v.* Hensel (C. C. A.), (106 Fed. Rep., 70), reversing (C. C.), (99 Fed. Rep., 259), followed; T. D. 22768, G. A. 4858.

(*b*) The proviso to this paragraph applies as well to bottles containing merchandise subject to an ad valorem duty as to others. Sustaining T. D. 18742, G. A. 4055, and reversing 99 Fed. Rep., 259.—United States *v.* Hensel (C. C. A.), 106 Fed. Rep., 70.

(*c*) Old bottles are not entitled to free entry as junk, but are dutiable as bottles.—Carberry *v.* United States (116 Fed. Rep., 773), affirming T. D. 22145, G. A. 4697, followed; T. D. 24046, G. A. 5223.

(*d*) Covered carboys are such as are covered with canvas, wickerwork, or other material, in such manner as to be practically inseparable from the glass container; but where merchandise is imported in large carboys packed in straw in a basket having a lid attached, this basket being placed in a larger basket, the carboy so packed constitutes by itself an uncovered crboy within the meaning of this paragraph and the packing (straw and baskets) should be treated and held dutiable as coverings.—T. D. 24706, G. A. 5436.

(*e*) Bottles containing olive oil are dutiable under this paragraph.—T. D. 24993, G. A. 5578.

(*f*) So-called Woulff flasks, bottles with three necks, are dutiable as bottles.—T. D. 25019, G. A. 5587.

(*g*) Empty chianti wine bottles, fitted with a wicker covering surrounding the bulbous part of the bottle, are dutiable at 40 per cent under this paragraph and not as manufactures of glass.—T. D. 26033, G. A. 5921.

(*h*) Glass jars, cylindrical in shape, and without contraction at the mouth, fitted with stoppers ground only with the object of rendering them suitable for their intended use as stoppers for such jars, are dutiable at 40 per cent under this paragraph and are not dutiable under paragraph 100.—T. D. 27558, G. A. 6418.

(*i*) Woulff bottles or flasks being known under either designation are dutiable as bottles. Other articles of glass in the form of flasks for use in chemical laboratories are dutiable as articles of blown glassware or as manufactures of glass.—T. D. 27584, G. A. 6429.

(*j*) Fancy glass bottles with metal mountings are not classifiable as plain glass bottles.—Cross *v.* United States (150 Fed. Rep., 610; T. D. 27771).

(*k*) In construing the provision of this paragraph relating to filled glass bottles, and in connection therewith the various tariff provisions relating to the merchandise with which the particular bottles under consideration are filled, the corks, capsules, labels, envelopes, packing cases, and all other dutiable items are incident to the contents rather than to the bottles, and their cost should not be included in the dutiable value of the latter, either entirely or by apportionment according to the value of the bottles and their contents.—Hayes *v.* United States (150 Fed. Rep., 63; T. D. 27806), in effect overruling Leggett *v.* United States (138 Fed. Rep., 970; T. D. 26270); Dickson *v.* United States (131 Fed. Rep., 573; T. D. 25339); West *v.* United States (199 Fed. Rep., 495); T. D. 24262, G. A. 5290, and T. D. 27317, G. A. 6353.

(*a*) The rule of construction is that doubt should be resolved in favor of the importer.—Hayes *v.* United States (150 Fed. Rep., 63; T. D. 27806).

(*b*) Bottles containing anchovies and bottles containing extract of meat fall within the terms of this paragraph, there being nothing in paragraphs 258 or 276 removing them therefrom.—Smith *v.* United States (130 Fed. Rep., 104; T. D. 25136), affirming 124 id., 291.

(*c*) So-called Woulff flasks, bottle-like containers with high, flat shoulders and more than one neck, and so-called Koch flasks, with long necks, round bulging bodies, and flat bases, held dutiable as bottles.—Eimer *v.* United States (126 Fed. Rep., 439; T. D. 25112).

DECISIONS UNDER THE ACT OF 1894.

(*d*) Molded or pressed flint or lime glass bottles, chemical flasks, Woulff's bottles and funnels, known as chemical glassware, and not etched, are dutiable according to capacity, if susceptible of measurement; if not so susceptible, at 40 per cent.—T. D. 15828, G. A. 2928.

(*e*) Molded or pressed flint or lime glass bottles containing not more than 1 pint and not less than one-quarter of a pint held dutiable at 1⅛ cents a pound and not at three-fourths of 1 cent per pound nor as part of the merchandise.—T. D. 17562, G. A. 3653.

(*f*) Glass pickle jars holding more than 1 pint are dutiable as bottle glassware at three-fourths of 1 cent per pound. Such jars holding not more than 1 pint are not dutiable at 1⅛ cents per pound. These jars are not within the provisions of section 19, act of June 10, 1890.—T. D. 18403, G. A. 3960.

(*g*) Flint-glass tubes designed for use in siphon bottles are dutiable at 40 per cent.—T. D. 17163, G. A. 3480.

(*h*) Bottles dutiable under this paragraph which are filled with merchandise dutiable at a specific rate are not subject to an additional duty at the rate provided for the contents.—T. D. 15668, G. A. 2849.

(*i*) Bottles containing brandy cherries are dutiable under this paragraph.—T. D. 15683, G. A. 2864.

(*j*) Molded or pressed flint or lime glass bottles containing colors are dutiable under this paragraph, and not in addition thereto, at the rate applicable to their contents.—T. D. 15688, G. A. 2869.

(*k*) Bottles containing champagne (dutiable under paragraph 243, 1894) are not free as usual coverings.—T. D. 15715, G. A. 2896.

(*l*) Bottles holding less than a pint and more than one-fourth of a pint, and weighing exclusive of their contents three-fourths of 1 pound, the bottles containing Angostura bitters (dutiable under paragraph 240, 1894) and being the usual coverings for same, are free and not dutiable at 1⅛ nor three-fourths of a cent per pound.—T. D. 15852, G. A. 2952.

(*m*) Bottles holding less than one-fourth of a pint and containing sprudel salts, which is free, are free as usual coverings.—T. D. 16081, G. A. 3045.

(*n*) Bottles holding more than 1 pint and containing brandy are dutiable under this paragraph.—T. D. 16082, G. A. 3046.

(*o*) Vials containing diamontine are dutiable at 40 cents per dozen and not with the diamontine under section 3.—T. D. 17824, G. A. 3758.

(*p*) Straw coverings for bottles are a part of the market value of the bottles and not dutiable under paragraph 352 as manufactures of straw.—T. D. 17961, G. A. 3836.

(*a*) Bottles containing sarsaparilla are dutiable as bottles and not free under section 19, act of June 10, 1890, and paragraph 555 (1894).—T. D. 18407, G. A. 3964.

(*b*) One-ounce vials containing extracts of saffron and extracts of cochineal are dutiable at 1½ cents a pound.—T. D. 18749, G. A. 4062.

(*c*) Bottles holding not more than 1 pint and not less than one-fourth of a pint, when filled with goods subject to a specific duty or free goods, are free as necessary coverings. Bottles holding more than a pint filled with merchandise other than champagne, paying a specific rate, such as brandy, still wines, etc., are dutiable at three-fourths of 1 cent per pound. Bottles containing champagne, if holding more than a pint, are dutiable at three-fourths of 1 cent per pound. Bottles holding more than a pint filled with merchandise exempt from duty, such as mineral water, are dutiable at three-fourths of 1 cent per pouud.—T. D. 20658, G. A. 4349.

(*d*) Empty glass bottles of a capacity of more than 1 pint are dutiable at three-fourths of 1 cent per pound as bottles unfilled.—T. D. 20657, G. A. 4348.

(*e*) Empty glass bottles of a capacity of not more than 1 pint and not less than one-fourth of a pint, and not known as vials, are dutiable at 40 per cent as other glassware.—T. D. 20657, G. A. 4348.

(*f*) This paragraph is in substance a condensation and reeuactment of paragraphs 103, 104, and 105 of the act of 1890, with certain exceptions and changes of verbiage; and, being construed in connection therewith, it is apparent that the last clause was intended to take the place of paragraph 105, and therfore covers glassware other than bottles and vials, which are provided for in the preceding clauses.—In re Grace, (C. C.), (75 Fed. Rep., 2).

(*g*) Empty pint wiue bottles, commercially known as "hock bottles," are dutiable at 40 per cent under the final clause of this paragraph and not under the second clause at 1½ cents per pound. Reversing 75 Fed. Rep., 2.—Grace *v.* Collector of Customs (C. C. A.), (79 Fed. Rep., 315).

(*h*) Glass soda bottles holding less than 1 pint, and which constitute the usual and necessary coverings of soda water imported therein, are not dutiable under this act. The provision that fixes duties on glass bottles, "whether filled or unfilled and whether their contents are dutiable or free" applies only to the articles previously enumerated in the subdivision in which this clause is found, namely, bottles holding more than 1 pint, and demijohns and carboys. 84 Fed. Rep., 153, affirmed.—United States *v.* Ross (C. C. A.), (91 Fed. Rep., 108).

(*i*) Bottles coming within this paragraph are subject to separate duty thereunder, though imported filled with champagne, dutiable at a fixed rate per dozen under paragraph 243. Reversing 84 Fed. Rep., 156, and sustaining the Board of General Appraisers.—United States *v.* De Luze (C. C. A.), (95 Fed. Rep., 971).

(*j*) Brandt glass siphon bottles intended for holding gas-charged waters, having etched thereon merely a name and address with the words "this siphon not to be sold," all inclosed in rectangular lines, are dutiable as plain bottles and not as decorated or ornamented. Reversing 91 Fed. Rep., 524.—Koscherak *v.* United States (C. C. A.), (98 Fed. Rep., 596).

(*k*) Bottles and bottle-shaped receptacles holding less than a pint, used by chemists for their operations and not as mere containers, are dutiable as bottle glassware and not as other glassware.—Eimer *v.* United States (C. C.), (99 Fed. Rep., 423), reversing T. D. 17082, G. A. 3463.

(*a*) Bottles holding more than 1 pint of merchandise subject to an ad valorem duty are not themselves subject to duty.—Merck *v.* United States (C. C.), (99 Fed. Rep., 432).

(*b*) Bottles holding not more than 1 pint of free goods and goods subject to a specific duty are free.—Merck *v.* United States (C. C.), (99 Fed. Rep., 432), reversing T. D. 17565, G. A. 3656.

(*c*) Chemical glassware consisting of bottle-shaped receptacles, whether or not of a capacity of more than 1 pint, were dutiable at three-fourths of 1 cent per pound as bottle glassware and not at 40 per cent as other glassware.—T. D. 22687, G. A. 4828.

(*d*) Bottles of a capacity not greater than 1 pint filled with mechandise subject to ad valorem rates of duty, imported under this act, are not subject to any duty, either as bottles, vials, etc., under this paragraph, or as coverings under section 19, custom administrative act of June 10, 1890.—United States *v.* Nichols (186 U. S., 298), and United States *v.* Austin (121 Fed. Rep., 729), followed; T. D. 24551, G. A. 5371.

(*e*) Glass jars of a capacity of less than 1 pint, when filled with merchandise subject to an ad valorem rate of duty, are not dutiable either under this provision or any other.—T. D. 24578, G. A. 5383.

DECISIONS UNDER THE ACT OF 1890.

(*f*) Glass bottles containing natural mineral waters (free under paragraph 650) are dutiable under paragraphs 103 and 104.—T. D. 10861, G. A. 356.

(*g*) Certain bottles containing natural mineral waters found to weigh 11¼ ounces each.—T. D. 13706, G. A. 1944.

(*h*) Keystone-pattern flint or lime glass bottles are dutiable as bottles.—T. D. 12022, G. A. 935.

(*i*) Green or colored molded glass bottles holding not more than 1 pint and not less than one-quarter of a pint, the bottles having in the neck of each a glass ball and narrow band of rubber to serve as stoppers, are dutiable at 1½ cents a pound.—T. D. 12707, G. A. 1356.

(*j*) Empty gin bottles of commerce, colored, labeled, and packed, composed of green or colored glass bottles holding more than a pint and green or colored pressed or molded glass bottles holding more than 1 pint and not less than one-quarter of a pint; held to be dutiable, (1) the bottles at 1 cent a pound for the quarts and 1½ cents per pound for the pints; the corks at 15 cents per pound under paragraph 434 as manufactures of cork, and the labels under paragraph 420 as lithographic prints, and not to be dutiable as entireties.—T. D. 13064, G. A. 1569.

(*k*) Opal glass bottles are colored glass bottles and dutiable under paragraph 103 and the proviso to paragraph 104 at 40 per cent.—T. D. 14632, G. A. 2390, reversing T. D. 12641, G. A. 1290.

(*l*) Bottles containing hop bitter ale (dutiable under section 4) are dutiable under paragraphs 103 and 104—T. D. 15840, G. A. 2940.

(*m*) The siphon bottles of flint lime glass held to be dutiable at bottles.—T. D. 11682, G. A. 787.

(*n*) Alexandra's feeding bottles were imported packed in paper boxes. Each box contained (1) glass bottle, (2) india-rubber nipple with glass tube attached, (3) india-rubber and glass tubes, with rubber nipple and cups or fittings of gutta purcha, earthenware, or glass, (4) stoppers of wood and cork, (5) two

bristles and iron swabs or brushes for cleaning the bottles and tubes. Duty was assessed on the merchandise as manufactures of glass. Importer claimed that the bottles were dutiable as such, the india tubes and nipples as manufactures of india rubber, the brushes as such, and the stoppers as manufactures of wood. Protest sustained as to the bottles and overruled as to the other articles in the absence of proof as to the component materials entering into the same.—T. D. 12676, G. A. 1325.

(*a*) Empty demijohns composed of molded or pressed glass dutiable at 40 per cent under paragraph 103 and the proviso to paragraph 104.—T. D. 14141, G. A. 2140.

(*b*) Glass jars containing cheese and being the usual coverings for same (cheese dutiable under paragraph 266, 1890) are not known as bottle glassware and are free.—T. D. 15819, G. A. 2919.

(*c*) Flint-glass bottles molded and holding more than 1 pint are dutiable under paragraph 103 and not under paragraph 105. 55 Fed. Rep., 476, affirmed.—Smith *v.* Mihalovitch (C. C. A.), (61 Fed. Rep., 399).

(*d*) Carafes, 3 compartments, are not bottles.—T. D. 12858, G. A. 1454.

(*e*) Hollow translucent vessels, molded from glass and etched with fluoric acid, representing female figures, the head separable from the body and fitting closely on the neck, so as to form a stopper, of a capacity of 7½ and 18½ fluid ounces, respectively, and used as bar bottles, are dutiable as bottles under this paragraph, and not as pressed glassware nor under paragraph 106 (1890) which does not include etched glassware in its enumeration of ornamental glassware.—In re Smith (C. C.), (55 Fed. Rep., 476), affirming T. D. 12104, G. A. 966.

(*f*) Molded glass ball bottle stoppers are dutiable under this paragraph and the proviso to paragraph 104 and not as a manufacture of glass.—T. D. 15387, G. A. 2781.

(*g*) Wooden deal boxes with cardboard subdivisions containing bitters bottles are usual coverings and are dutiable at the rate, if any, applicable to their contents.—T. D. 15957, G. A. 2981.

(*h*) Only bottles filled are dutiable at 40 per cent.—T. D. 12674, G. A. 1323.

(*i*) Glass bottles filled with blacking (dutiable under paragraph 11, 1890) are dutiable under paragraph 104 at 40 per cent.—In re Salomon (C. C.), (55 Fed. Rep., 285) affirming T. D. 12113, G. A. 975.

(*j*) The words "preceding paragraph" as used in this proviso do not refer exclusively to paragraph 103, and whether or not they include 103 they do apply to 104.—Id.

(*k*) Glass jars or cases with metal tops, filled with Roquefort cheese, are free as usual coverings for goods paying specific duty (paragraph 267, 1890) and not dutiable as bottle glassware.—T. D. 14219, G. A. 2183.

(*l*) The first clause of this act is not sufficiently definite that Congress intended a reconstruction of the tariff system in regard to usual coverings of goods subject to a specific duty, so as to make glass jars, which otherwise would be entitled to free entry (section 19, act of June 10, 1890) as usual coverings for Roquefort cheese (paragraph 267, 1890) dutiable under this paragraph.—United States *v.* Leggett (C. C. A.), 66 Fed. Rep., 300).

(*m*) Glass-stoppered bottles, being colored bottles provided with ground-glass stoppers, filled with floral extracts, are dutiable at not less than 40 per cent.—T. D. 11379, G. A. 662.

(*a*) Bottles or jars containing jams and marmalades are dutiable at 40 per cent, and the value of the bottles should not be added to the value of the merchandise and assessed under paragraph 302 (1890) at 35 per cent.—T. D. 10501, G. A. 151.

(*b*) Green or colored molded or pressed flint or lime glass bottles containing lemon or lime juice, which is free under paragraph 631 (1890), are dutiable at 40 per cent.—T. D. 13232, G. A. 1653.

(*c*) Molded or pressed flint or lime glass bottles filled with olive oil (dutiable at 35 cents per gallon under paragraph 44 (1890)) are dutiable at 40 per cent and not free as usual coverings for goods paying a specific duty.—T. D. 15380, G. A. 2774.

(*d*) Bottles containing free philosophical preparations held to be dutiable.—T. D. 13165, G. A. 1586.

(*e*) Green or colored molded or pressed flint or lime glass bottles or bottle ware filled with prunes, being the usual coverings for such merchandise, are dutiable at 40 per cent.—T. D. 14220, G. A. 2184.

(*f*) Reagent or tincture bottles are dutiable at 40 per cent.—T. D. 15471, G. A. 2820.

(*g*) Bottles containing spirits of turpentine assessed at 25 per cent on the total value of the turpentine and bottles and separately at 40 per cent upon the bottles. *Held*, that the bottles are dutiable with their contents when the contents are dutiable at 40 per cent or higher, but in no event are the bottles to pay double duty.—T. D. 13690, G. A. 1928.

(*h*) Molded or pressed flint or lime glass bottles containing sweetmeats (dutiable under paragraph 303 (1890) at 35 per cent) are dutiable at 40 per cent and not at the rate of their contents.—T. D. 14238, G. A. 2202.

(*i*) Vials for tooth powders, being molded or pressed flint or glass vials holding less than one-fourth of a pint, not cut, engraved, painted, or decorated, are dutiable at 40 per cent and not as manufactures of glass.—T. D. 14931, G. A. 2560.

(*j*) The proviso to paragraph 104 does not apply to empty glass bottles provided for in paragraph 103 (1890).—T. D. 10764, G. A. 317; T. D. 12999, G. A. 1550.

(*k*) Empty siphon bottles are dutiable at 40 per cent and not under paragraph 103 (1890) at 1 cent per pound.—T. D. 15239, G. A. 2732.

(*l*) Empty glass demijohns are dutiable at 40 per cent and not at 1 cent per pound under paragraph 103 (1890).—T. D. 15307, G. A. 2741.

(*m*) Empty bottles and demijohns are not dutiable at 1 cent and $1\frac{1}{2}$ cents per pound, according to size, under paragraph 103 (1890), when such duties would amount to less than 40 per cent, but at 40 per cent under this proviso.—Marine *v.* Packham, (52 Fed. Rep., 579).

(*n*) Broken glass demijohns are dutiable at 40 per cent and not free as broken glass.—T. D. 15307, G. A. 2741.

(*o*) Wooden deal boxes containing empty glass bottles packed in straw are dutiable at the rate applicable to the bottles as usual coverings for the same.—T. D. 16083, G. A. 3047.

(*p*) The provision of paragraph 104 that certain glassware shall not pay a less duty than 40 per cent can not be applied on appeal when the record does not show that the duty imposed is less than that rate.—Smith *v.* Mihalovitch (C. C. A.), (61 Fed. Rep., 399).

DECISIONS UNDER THE ACT OF 1883.

(*a*) Green glass bottles filled held dutiable as filled bottles not cut and not as articles of glass cut.—T. D. 10656, G. A. 240.

(*b*) Bottles lettered by the sand-blast process are not cut glass.—T. D. 11541, G. A. 716.

(*c*) Lime-glass bottles filled with vegetables held dutiable at 40 per cent and not as articles of glass cut.—T. D. 10656, G. A. 240.

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*d*) Ale and beer imported in bottles is dutiable at 35 cents per gallon, and a further duty of 30 per cent is imposed on the bottles.—Schmidt *v.* Badger (107 U. S., 85); Merritt *v.* Park (108 U. S., 109).

(*e*) Bottles containing natural mineral water are subject to a duty of 30 per cent, although mineral water is free.—Merritt *v.* Stephani (108 U. S., 108).

100. Glass bottles, decanters, or other vessels or articles of glass, cut, engraved, painted, colored, stained, silvered, gilded, etched, frosted, printed in any manner or otherwise ornamented, decorated, or ground

1897 (except such grinding as is necessary for fitting stoppers), and any articles of which such glass is the component material of chief value, and porcelain, opal and other blown glassware; all the foregoing, filled or unfilled, and whether their contents be dutiable or free, sixty per centum ad valorem.

1894 89. All articles of glass, cut, engraved, painted, colored, printed, stained, decorated, silvered, or gilded, not including plate glass silvered, or looking-glass plates, forty per centum ad valorem.

90. All glass bottles, decanters, or other vessels or articles of glass, when cut, engraved, painted, colored, printed, stained, etched, or otherwise ornamented or decorated, except such as have ground necks and stoppers only, not specially provided for in this Act, including porcelain or opal glassware, forty per centum ad valorem: *Provided*, That if such articles shall be imported filled, the same shall pay duty, in addition to any duty chargeable upon the contents as if not filled, unless otherwise specially provided for in this Act.

1890 106. All articles of glass, cut, engraved, painted, colored, printed, stained, decorated, silvered, or gilded, not including plate glass silvered, or looking-glass plates, sixty per centum ad valorem.

107. Chemical glassware for use in laboratory, and not otherwise specially provided for in this Act, forty-five per centum ad valorem.

109. Heavy blown glass, blown with or without a mold, not cut or decorated, finished or unfinished, sixty per centum ad valorem.

110. Porcelain or opal glassware, sixty per centum ad valorem.

111. All cut, engraved, painted, or otherwise ornamented or decorated glass bottles, decanters, or other vessels of glass shall, if filled, pay duty in addition to any duty chargeable on the contents, as if not filled, unless otherwise specially provided for in this Act.

1883 135. Articles of glass, cut, engraved, painted, colored, printed, stained, silvered, or gilded, not including plate-glass, silvered, or looking-glass plates, forty-five per centum ad valorem.

143. Porcelain and Bohemian glass, chemical glassware, painted glassware, stained glass, * * * not specially enumerated or provided for in this Act, forty-five per centum ad valorem.

DECISIONS UNDER PARAGRAPH 100, ACT OF 1897.

(*f*) This paragraph held not to be confined to manufactures of glass which are ejusdem generis with glass bottles and decanters. Glass lamp shades, lamps, chimneys, candelabra, and other like articles of blown glassware and opal glassware accordingly are dutiable under this paragraph and not under paragraph 112.—T. D. 20214, G. A. 4298, affirmed in Stern *v.* U. S. (99 Fed Rep., 260.)

(*a*) Bottles with stoppers cut on top or flat sides dutiable at 60 per cent.—T. D. 20887, G. A. 4391.

(*b*) Flacons consisting of cut-glass bottles with ground-glass stoppers over which are screwed nickel-plated metal caps, used for salts or perfumery, are dutiable as articles of glass cut and not as manufactures of glass or manufactures of metal.—T. D. 21901, G. A. 4625.

(*c*) Thermometers made of glass and metal or glass, metal, and wood (glass chief value) are dutiable under this paragraph and not under paragraph 112 as manufactures of glass.—T. D. 19805, G. A. 4223.

(*d*) Glass blanks ground on the edge and bottom are dutiable as articles of glass ground and not under paragraph 112 as manufactures of glass.—United States *v.* Louis Hinsberger Cut Glass Co. *et al.* (C. C.), (94 Fed. Rep., 645).

(*e*) Glass ornamented or decorated lamp shades and chimneys are dutiable as articles of glass ornamented or decorated and not as manufactures of glass.—Stern Bros. *v.* United States (C. C.), (99 Fed. Rep., 260).

(*f*) Bottles having printed or painted upon their surfaces labels and having, in addition to the lettering, a picture of a basket of flowers are "decorated." Bottles with ground or cut glass stoppers are "ornamented, decorated, or ground" if the grinding is more than is necessary for fitting the stoppers.—T. D. 22503, G. A. 4769.

(*g*) This paragraph is not limited to such manufactures of glass as are ejusdem generis with bottles and decanters, but includes other glassware of the kinds enumerated. Accordingly, articles of glass not susceptible of being filled, such as lamps, lamp shades and chimneys, caudelabra, globes, bowls, jugs, carafes, and table and bar glassware, cut, engraved, etc., are dutiable under this paragraph and not under paragraph 112 as manufactures of glass.—T. D. 22853, G. A. 4877.

(*h*) This paragraph covers decorated articles of glass not susceptible of being filled, as is apparent from an inspection of paragraphs 106, 110, and 111, act of 1890, and paragraphs 89 and 90, act of 1894, of which this paragraph is a consolidation.—Stern *v.* United States (C. C. A.), (105 Fed. Rep., 937).

(*i*) Colored glass bottles having on their sides a figure of a basket filled with flowers are ornamented or decorated within the meaning of this paragraph and are not dutiable under paragraph 99 as plain colored glass bottles.—Koscherak *v.* United States (98 Fed. Rep., 596) applied; T. D. 23790, G. A. 5158.

(*j*) The etching referred to in this paragraph must amount to an ornament or decoration, and thermometers of glass and metal (glass chief value) on which are etched a scale of degrees and the name and place of business of the makers of the articles, the etching being purely of a utilitarian and practical character, do not fall within its provisions.—Koscherak *v.* United States (98 Fed. Rep., 596) and United States *v.* Borgfeldt (123 Fed. Rep., 196) followed; T. D. 24160, G. A. 5262.

(*k*) Thermometers composed in chief value of opal or blown glass are not dutiable under this paragraph, there being no provision herein for manufactures in chief value of opal or blown glass, but fall within the terms of paragraph 112 as manufactures of glass.—T. D. 24304, G. A. 5304.

(*l*) In order to bring merchandise within the provision in this paragraph for "articles of glass, cut, engraved, painted, colored, stained, silvered, gilded, etched, frosted, printed in any manner or otherwise ornamented, decorated, or ground (except such grinding as is necessary for fitting stoppers)," the cutting,

painting, frosting, etc., must be substantial and of such character as to amount to an ornamentation or decoration. Thermometers of glass cut to the extent of having a bevel about one-fourth of an inch wide, some having, in addition, a fancy design cut in the glass, are dutiable under the provision in this paragraph for "articles of glass, cut * * * and of which glass is the component material of chief value;" but other thermometers with a bevel about one thirty-second of an inch wide, a single narrow black stripe painted around the face of the thermometers and the face frosted by a process of sand blasting, the beveling being for the purpose of smoothing the edges and the frosting for the purpose of affording a holding surface for the paint by which the thermometric scale is indicated, are not included within said provision, but are dutiable under paragraph 112 as manufactures of glass not specially provided for.—Koscherak *v.* United States (98 Fed. Rep., 596; 39 C. C. A., 166) followed; T. D. 24514, G. A. 5362.

(*a*) Gauge glasses made by the process of glass blowing and not to be further manipulated by glass makers are dutiable as blown glassware.—Rogers *v.* United States (121 Fed. Rep., 546), affirming Rogers *v.* United States (115 Fed. Rep., 233), and unpublished Board decision in re Rogers (Dec. 2, 1898) followed; T. D. 24534, G. A. 5364.

(*b*) It seems that plain black is not a color within the meaning of this paragraph.—T. D. 24547, G. A. 5367.

(*c*) Pens made of white glass, with holders fused thereon made of black glass, are dutiable as manufactures of glass. To fall within the provisions of this paragraph the coloring of the glass must be decorative or ornamental, and a plain color does not amount to a decoration or ornamentation.—T. D. 24677, G. A. 5423.

(*d*) Photographs and chromos mounted on glass beveled and gilded are dutiable as articles in chief value of decorated glass and not as photographs or lithographic prints.—T. D. 24829, G. A. 5505.

(*e*) The provision herein for articles of glass cut is not limited to such articles as have reached a finished condition, but includes cut-glass bottle stoppers that need to be ground to fit them to the necks of the bottles with which they are to be used.—T. D. 24867, G. A. 5524.

(*f*) Fairy lamps of colored and decorated glass are dutiable as articles of glass colored, etc., and not as toys or manufactures of glass.—T. D. 24964, G. A. 5561.

(*g*) Glass cubes for use in mosaic work, each of a solid color, are not dutiable as glass articles colored, stained, gilded, or otherwise ornamented, a single solid color not being per se an ornamentation.—T. D. 24991, G. A. 5576.

(*h*) Desiccators, glass jars with ground necks and ground covers, are dutiable as ground glass. The exception in this paragraph as to grinding does not apply to articles other than bottles and stoppers. So-called Woulff flasks are not dutiable under this paragraph, but as bottles under paragraph 99. So-called dampfkolben, consisting of tubes of blown glass with rods of molded or drawn glass and with cork fittings, are not dutiable as blown glassware, but as manufactures of glass.—T. D. 25019, G. A. 5587.

(*i*) Bottles with stoppers that have been cut or ground more than is necessary for fitting are dutiable as ground-glass bottles.—Utard *v.* United States (128 Fed. Rep., 422; T. D. 25115), affirming 124 id., 997, and T. D. 22503, G. A. 4769, followed; T. D. 25192, G. A. 5638.

(*j*) Atomizers composed of metal and cut glass found to be in chief value of metal.—T. D. 25086, G. A. 5605.

(*a*) Imitations of rock crystal composed of glass painted are dutiable under this paragraph.—T. D. 25198, G. A. 5644.

(*b*) Cut, silvered, and ground glass stands held to be dutiable under this provision.—T. D. 25214, G. A. 5648.

(*c*) Diminutive glass mugs 1¼ inches in height, fitted with metal caps and so colored on the inside as to simulate the appearance of a mug filled with foaming malt liquor, are dutiable under the provisions of paragraph 418.—T. D. 25294, G. A. 5680.

(*d*) Glass prisms or "U drops" molded in an iron mold and ground to remove the rough places held to be dutiable as articles of glass ground.—T. D. 25377, G. A. 5704.

(*e*) So-called drinking sets composed of a rack fitted with glasses and decanters are dutiable separately, the glasses under this paragraph and the rack according to the material of which it is composed.—T. D. 25217, G. A. 5651, modified; T. D. 25490, G. A. 5748.

(*f*) Diminutive articles of blown glass ornamented and representing dogs, deer, and spinning wheels, set upon drawn glass bases and too fragile to be used by children in play, held to be dutiable as blown glass.—T. D. 25492, G. A. 5750.

(*g*) Fancy glass baskets with ground bottoms are articles of glass ground.—T. D. 25507, G. A. 5758.

(*h*) Microscope slides with beveled edges and a slight concavity in the center produced by a grinding process held to be dutiable as articles of glass ground.—T. D. 25598, G. A. 5794.

(*i*) Glass articles cut and colored black, intended for use as pendants in the manufacture of fringes and trimmings and exceeding 1 inch in dimensions, are dutiable under this paragraph and not as beads.—T. D. 25696, G. A. 5819.

(*j*) Photographic views colored and covered with glass, the edges of which are polished and gilded, and ground and polished paper weights, are dutiable under the provisions of this paragraph.—T. D. 26010, G. A. 5911.

(*k*) Oil lamps about 4 inches in height, with colored reservoir and globe and with a base of uncolored molded glass, fitted with metal burners, are dutiable as manufactures of glass and not as articles of decorated glass nor as toys.—T. D. 26111, G. A. 5956.

(*l*) Glass pendants prismatic in form, designed for use in the construction of chandeliers and consisting of two pieces united by means of brass wire, are dutiable as articles of glass cut or ground.—T. D. 26153, G. A. 5968.

(*m*) Ash receivers made of painted glass and decorated on the under surface with brilliantly colored cigar bands are dutiable as decorated glassware.—T. D. 26182, G. A. 5973.

(*n*) Glass blanks blown in a mold and not further manufactured than having the surplus glass roughly broken off are dutiable as manufactures of glass and not as blown glassware.—United States *v.* Durand (137 Fed. Rep., 382; T. D. 26123), affirming 127 Fed. Rep., 624; T. D. 24951, followed; T. D. 26232, G. A. 5993.

(*o*) Pictures on translucent paper, pressed on oval pieces of convex glass colored by paint laid on the back of the picture, are dutiable as manufactures of glass and not as decorated glass.—T. D. 26236, G. A. 5997.

(*p*) Inkstands with iridescent glass bases and with metal cover and mounting found to be in chief value of metal.—T. D. 26311, G. A. 6025.

(*a*) Ornamental screens of metal and colored glass found to be composed in chief value of metal.—T. D. 26372, G. A. 6043.

(*b*) Birds' eyes made of paste do not fall within the provisions of this paragraph.—T. D. 26389, G. A. 6054.

(*c*) Medallions consisting of a lithographic picture set in a brass rim with glass front, the glass being decorated by a painting, found to be in chief value of decorated glass. Similar medallions with a circular band of bronze or other paint, but no other decoration on the glass, found to be in chief value of metal.—T. D. 26446, G. A. 6064.

(*d*) Articles of blown glass in the form of birds perched on limbs projecting from tree trunks and provided with bases, the various parts thereof appropriately colored or painted, equally adapted to use as bric-a-brac or as Christmas-tree ornaments, are dutiable under this paragraph and not as toys under paragraph 418.—T. D. 26589, G. A. 6100.

(*e*) Glass pendants for chandeliers, colored with a single color in the pot and not by a superadded process, with a metal hook at one end, are dutiable as manufactures of glass and not as articles of glass colored.—T. D. 26933, G. A. 6239.

(*f*) Artificial eyes for horses, composed of glass, artistically colored by hand and fitted with wires by means of which the eye is secured in position, are dutiable as articles of decorated glass.—Hoehn *v.* United States (142 Fed. Rep., 1038; T. D. 26947), affirming 139 id., 301; T. D. 25788, and T. D. 24779, G. A. 5471, followed; T. D. 26993, G. A. 6261.

(*g*) Unfinished hypodermic syringes in which the inner surface of the cylinders and other parts have been ground for purposes other than the fitting of stoppers are dutiable as ground glassware.—T. D. 27219, G. A. 6318.

(*h*) Glass thermometers with beveled or ground edges one thirty-second of an inch or more in width are dutiable as articles of glass ground.—T. D. 27290, G. A. 6340; affirmed by consent (T. D. 27773).

(*i*) Fringes designed for ornamenting lamp shades, composed of glass tubes gilded or silvered for ornamental purposes or beads strung on cotton cords and attached to cotton webbing, are dutiable either as articles of glass decorated or as beaded articles.—T. D. 27454, G. A. 6391.

(*j*) Glass jars cylindrical in shape and without contraction at the mouth, fitted with stoppers ground only with the object of rendering them suitable for their intended use as stoppers for such jars, are dutiable at 40 per cent under paragraph 99 and are not dutiable under this paragraph.—T. D. 27558, G. A. 6418.

(*k*) Small glass oil lamps adapted for use in sick rooms in lieu of tapers, the globe of each lamp ornamented or decorated by painting and not pot-colored, are dutiable as articles of decorated glass.—T. D. 27559, G. A. 6419.

(*l*) Pieces of plate glass (invoiced as "plates") about 3½ inches long by 1 inch in width at the part of the greatest and one-half an inch thick, enameled or painted white on one side, ground and polished to a cylindrical or a prismatic form and used in connection with an optical disk for demonstrating the effect of lenses on light rays, are lenses and dutiable at the rate of 10 cents per dozen pairs and 45 per cent ad valorem under paragraph 109 and not at 60 per cent ad valorem under this paragraph as articles of glass cut and ground.—T. D. 27567, G. A. 6421.

(*m*) Articles composed exclusively of plain glassware in the form of flasks, etc., designed for use in chemical laboratories, are dutiable under this paragraph and not under paragraph 99 as bottles.—T. D. 27584, G. A. 6429.

(*a*) Fresnel lenses and certain lenses for automobile lamps are not dutiable under this paragraph, but under paragraph 109.—T. D. 27669, G. A. 6463.

(*b*) Cylinder glass tubing employed principally as adjuncts to scientific apparatus in chemical laboratories after being fashioned and fitted as required, and which is dealt in in commerce either by measurement or by weight, held not to be dutiable as blown glassware, but as manufactures of glass.—T. D. 27884, G. A. 6533.

(*c*) Glass siphon bottles etched with a representation of a man's head and shoulders, surrounded by a band and advertising inscription, are dutiable as glass bottles otherwise ornamented, etc.—T. D. 28251, G. A. 6622.

(*d*) Cut-glass thermometers the cutting on which is not shown to be of such a character as to ornament or decorate the thermometers are dutiable as manufactures of glass and not as articles of cut glass.—United States *v.* Hesse et al. (141 Fed. Rep., 492; T. D. 26398).

(*e*) Glass vases ornamented with metal filigree work are dutiable as articles of glass decorated, regardless of the respective values of the glass and metal.—Gallenkamp *v.* Rachman (147 Fed. Rep., 769; T. D. 27090), reversing T. D. 26034, G. A. 5922.

(*f*) The lettering on a bottle of the name of the substance and the chemical formula thereof and the drawing of a white line around the inscription do not subject the bottle to classification as glass bottles decorated, the result not being an ornamentation.—Hempstead *v.* United States (122 Fed. Rep., 752); affirmed without opinion in 129 id., 1007 (T. D. 25607).

(*g*) The word "ground" herein is not limited to articles that are ground for purposes of decoration.—McMullen *v.* United States (123 Fed. Rep., 847).

(*h*) Thermometers and lactoscopes made in chief value of blown glass in combination with other materials are not dutiable as "blown glassware," which term is restricted to articles made wholly, or nearly so, of blown glass.—Eimer *v.* United States (126 Fed. Rep., 439; T. D. 25112).

(*i*) Hat pins with faceted glass heads, the faceting being done by cutting or grinding, are dutiable as articles of glass cut.—T. D. 28391, G. A. 6658.

(*j*) The rate of duty prescribed by this paragraph is to be assessed on all articles of glass of the description herein given, whether they be for use as containers or not; that is to say, whether or not they are capable of being filled. The words "filled or unfilled" herein may be regarded as having been inserted in the course of consolidating in this one paragraph matters that were the subject of different paragraphs in prior acts, and those words are to be taken as applying only to such portion of the articles covered by this paragraph as are capable of being filled. Legislation and litigation on the subject reviewed and held to show the intention on the part of Congress not to confine this provision to glass articles of the nature of containers.—Hempstead *v.* United States (158 Fed. Rep., 584; T. D. 28638).

DECISIONS UNDER THE ACT OF 1894.

(*k*) Cut-glass atomizers are dutiable as articles of glass cut and not as manufactures of glass.—T. D. 16529, G. A. 3247.

(*l*) Artificial eyes are dutiable under paragraph 89.—T. D. 16854, G. A. 3373.

(*m*) Small balls of glass in various colors, to be used for ornamental purposes in the form of beads, but not pierced, are dutiable as articles of glass colored and not as glass beads.—T. D. 17270, G. A. 3532.

(*a*) Glass ballot marbles, commercially known as ballot balls, are dutiable as articles of glass and not as marbles.—T. D. 17403, G. A. 3594.

(*b*) Chimneys composed of lime glass, the edges cut and polished, for ornamental purposes, are articles of glass cut, etc.—T. D. 17067, G. A. 3448.

(*c*) Steam gauge tubes enameled or colored white are dutiable as articles of glass colored and not as fusible enamel nor as manufactures of glass.—T. D. 17333, G. A. 3553.

(*d*) Glass pendants or lusters consisting of two pieces of glass joined together with a wire and with rivets and small hooks of wire are dutiable as articles of glass cut and not as manufactures of glass.—T. D. 16094, G. A. 3058.

(*e*) Glass pendants connected by metal wire of insignificant value compared with the value of the glass are articles of glass cut.—T. D. 18520, G. A. 3976.

(*f*) Molded or pressed flint or lime glass bottles, chemical flasks, Wolff's bottles and funnels, known as chemical glassware, if etched are dutiable at 40 per cent.—T. D. 15828, G. A. 2928.

(*g*) Gilded cut-glass vials are dutiable under paragraph 90.—T. D. 18123, G. A. 3915.

(*h*) Siphon bottles for mineral waters, having names, trade-marks, and directions etched ornamentally, not for the purpose of identifying the wares, but for sale to person who may want them so decorated for their own use, are dutiable as ornamented or decorated glassware. Sustaining T. D. 18400, G. A. 3957.—Koscherak *v.* United States (C. C.), (91 Fed. Rep., 524); reversed in part by C. C. A. (98 Fed. Rep., 596).

(*i*) To bring glass bottles within paragraph 90 the cutting, engraving, etching, etc., must be substantial and sufficient to amount to an ornament or decoration.—Koscherak *v.* United States (C. C. A.), (98 Fed. Rep., 596).

(*j*) Hygeia bottles intended for holding gas-charged waters, having etched thereon a trade-mark design composed of the figure of a woman inclosed in an oval panel resting upon a scrolled base, are ornamented or decorated and not plain bottles. Affirming 91 Fed. Rep., 524.—Koscherak *v.* United States (98 Fed. Rep., 596).

(*k*) Cut-glass stoppers are dutiable as articles of glass cut and not as bottle glassware nor as manufactures of glass.—T. D. 15694, G. A. 2875.

(*l*) Cut-glass stoppers are more specifically provided for in paragraph 90 than in paragraph 88.—T. D. 16329, G. A. 3158.

(*m*) The process known as sand blasting, produced by the impulsion of sand through machine power against the surface of glass bottles, differs from the processes of etching, engraving, or cutting. Labels on glass bottles designating the intended contents or the names of the owners, produced by sand blasting, are not such ornamentations or decorations of the bottles as to justify their classification under paragraph 90.—T. D. 18741, G. A. 4054.

DECISIONS UNDER THE ACT OF 1890.

(*n*) Carafes, three compartments, held dutiable as heavy blown glass.—T. D. 12858, G. A. 1454.

(*o*) Amber-colored pressed-glass bottles with cut stoppers of the same material and color are articles of glass cut and colored.—T. D. 12341, G. A. 1113.

(*p*) Flint-glass cut decanters with cut stoppers of the same material are articles of glass cut.—T. D. 12341, G. A. 1113.

(*a*) Colored molded or pressed flint or lime glass decanters filled with cordial, etc., are dutiable as articles of glass cut and not as bottles.—T. D. 14620, G. A. 2378.

(*b*) Cut-glass bottles filled with perfumery dutiable as articles of glass cut.—T. D. 13693, G. A. 1931.

(*c*) Articles of glass cut, consisting of decanters, carafes or water bottles, and toilet or perfumery bottles, having cut-glass stoppers, all made of flint glass and molded, are dutiable at 60 per cent and not under paragraphs 103 and 104 (1890) at 40 per cent.—T. D. 14930, G. A. 2559.

(*d*) Bohemian glassware imported since October 6, 1890, is dutiable under paragraph 106 or paragraph 108 and not under paragraph 143, act of 1883. The act of 1883 was repealed by the act of 1890. The importer claimed that as Bohemian glassware was specifically mentioned in the act of 1883 and not in the act of 1890 that paragraph of the act of 1883 relating to such merchandise was still in force.—T. D. 10925, G. A. 420; sustained (46 Fed. Rep., 522).

(*e*) Glass disks silvered, designed for use in optical instruments, are dutiable at 60 per cent.—T. D. 13175, G. A. 1596.

(*f*) Photographic dry plates are dutiable as articles of glass silvered and not as plate glass with an additional duty of 10 per cent, nor as manufactures of metal.—T. D. 14513, G. A. 2324.

(*g*) Articles of glass known as wax beads held dutiable at 60 per cent.—T. D. 15323, G. A. 2757.

(*h*) This act is a substitute for all prior tariff legislation, so far at least as such legislation lays a duty upon imported articles of any kind, and Bohemian glass, although specifically enumerated eo nomine in the act of 1883, paragraph 143, is dutiable under this act and not under the act of 1883, which is no longer in force as to the imposition of duties.—In re Straus (46 Fed. Rep., 522), affirming T. D. 10925, G. A. 420.

(*i*) Chemical glassware is such ware as is used in making observations and experiments in chemistry, mixing chemical compounds, and does not include articles or instruments used solely for therapeutical and surgical purposes.—T. D. 12028, G. A. 941.

(*j*) Glass beakers or dishes with glass covers, used exclusively for growing bacilli germs, is chemical glassware.—T. D. 14505, G. A. 2316.

(*k*) Crystallizing dishes made of Bohemian glass, used for crystallizing salts, is chemical glassware.—T. D. 14505, G. A. 2316.

(*l*) Evaporating dishes dutiable as chemical glassware.—T. D. 13666, G. A. 1904.

(*m*) Glass graduates used by druggists are not chemical glassware.—T. D. 13493, G. A. 1795.

(*n*) Kipp's gas generator dutiable as chemical glassware.—T. D. 15471, G. A. 2820.

(*o*) Glass mortars and pestles such as are chiefly used in laboratories are chemical glassware.—T. D. 14505, G. A. 2316.

(*p*) Spun glass made by dipping glass rods into glass in a state of fusion and drawing it out into fine threads or filaments, known as glass wool or as glass silk, used in chemical laboratories for filtering purposes, is chemical glassware.—T. D. 12716, G. A. 1365.

(*q*) Chemical thermometers are chemical glassware.—T. D. 12028, G. A. 941.

(*a*) Barometer and thermometer tubes not chemical glassware.—T. D. 13505, G. A. 1807.

(*b*) Certain glass tubing from one thirty-second to three-fourths of an inch in diameter.—T. D. 13177, G. A. 1598.

(*c*) Carbou pictures or photographs on opal glass are dutiable as opal glassware.—T. D. 12105, G. A. 967.

(*d*) Opal glass bottles molded are dutiable as opal glassware and not as colored glass bottles.—T. D. 12641, G. A. 1290; reversed, T. D. 14632, G. A. 2390.

DECISIONS UNDER THE ACT OF 1883.

(*e*) This paragraph (135) was designed to cover articles embellished or materially enhanced in value by process of cutting, engraving, painting, etc.—T. D. 10656, G. A. 240.

(*f*) Bits of unsilvered plate glass in various forms, such as rectangular, triangles, squares, and circles, polished and beveled, the largest piece measuring less than 3 inches in diameter, are articles of glass cut.—T. D. 10780, G. A. 333; (50 Fed. Rep., 66).

(*g*) Glass lamp chimneys for Germau students' lamps, held to be articles of glass cut.—T. D. 10899, G. A. 394.

(*h*) Glass illuminators composed of two parts, the upper part of white or porcelain glass and the lower part of plain glass, held to be articles of glass cut.—T. D. 10899, G. A. 394.

(*i*) Pieces of glass of various colors and sizes, one surface being flat and the other convex, and either faceted or smooth, held to be articles of glass cut.—T. D. 11242, G. A. 601.

(*j*) Disks of glass known as spectacle lenses, which have been ground or polished for use in spectacles, and which only require to be cut and fitted to the frame, are dutiable as articles of glass cut, etc., and are not free as plates or disks of glass unwrought, for use in the manufacture of optical instruments.—Fox *v.* Cadwalader (C. C.) (42 Fed. Rep., 209).

(*k*) Photographic glass is dutiable as printed.—Fox *v.* Cadwalader (C. C.) (42 Fed. Rep., 209).

(*l*) A decision of the Board of General Appraisers that small squares, triangles, and circles of glass, the squares by from 2½ by 2½ to 4 by 4, and the circles from 5 to 6 inches in diameter, with edges beveled and polished, are dutiable under paragraph 135 rather than at 3 cents per square foot, as cast polished plate glass, unsilvered, not exceeding 10 by 15 inches square, will not be disturbed, although the bevel was produced by abrasion, rather than by cutting with a sharp instrument, it appearing that in the trade of the glass cutter the word "cutting" is frequently used to denote a process which in popular langnage would more properly be styled grinding or abrading.—In re Popper (C. C.), (50 Fed. Rep., 66).

(*m*) Trimming made of glass beads silvered, and also of tinsel and cotton, commercially known as steel trimmings or steel bead trimmings, is dutiable either as articles or manufactures of glass and not as manufactures of metal nor as bead ornaments.—Loewenthal *v.* United States (C. C.), (91 Fed. Rep., 644).

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*n*) Glass which is neither broad nor crown nor cylinder window glass, and is used for glazing windows, bookcases, and pictures, and generally for the purpose for which other window glass is used, is dutiable at 30 per cent ad

valorem, as "manufactures, articles, vessels, and wares of glass, or of which glass shall be a component material, not otherwise provided for," and not under section 3 as not specially provided for.—Roosevelt *v.* Maxwell (3 Blatchf., 391; 20 Fed. Cas., 1155).

(*a*) Glass tumblers having the entire surface or bottom smoothed or polished, or their sides figured or ornamented by cutting or grinding, are "glass cut."—Binns *v.* Lawrence (12 How., 9).

101. Unpolished, cylinder, crown, and common window glass, not exceeding ten by fifteen inches square, one and three-eighths cents per pound; above that, and not exceeding sixteen by twenty-four inches square, one and seven-eighths cents per pound; above that, and not exceeding twenty-four by thirty inches square, two and three-eighths cents per pound; above that, and not exceeding twenty-four by thirty-six
1897 inches square, two and seven-eighths cents per pound; above that, and not exceeding thirty by forty inches square, three and three-eighths cents per pound; above that, and not exceeding forty by sixty inches square, three and seven-eights cents per pound; above that, four and three-eighths cents per pound: *Provided*, That unpolished cylinder, crown, and common window glass, imported in boxes, shall contain fifty square feet, as nearly as sizes will permit, and the duty shall be computed thereon according to the actual weight of glass.

91. Unpolished cylinder, crown, and common window glass, not exceeding ten by fifteen inches square, one cent per pound; above that, and not exceeding sixteen by twenty-four inches square, one and one-fourth cents per pound; above that, and not exceeding twenty-four by thirty inches square, one and three-fourths cents per pound; above that, and not ex-
1894 ceeding twenty-four by thirty-six inches square, two cents per pound; all above that, two and one-eighth cents per pound: *Provided*, That unpolished cylinder, crown, and common window glass, imported in boxes, shall be packed fifty square feet per box as nearly as sizes will permit, and the duty shall be computed thereon according to the actual weight of glass.

112. Unpolished cylinder, crown, and common window glass, not exceeding ten by fifteen inches square, one and three-eighths cents per pound; above that, and not exceeding sixteen by twenty-four inches square, one and seven-eighths cents per pound; above that, and not exceeding twenty-four by thirty inches square, two and three-eighths
1890 cents per pound; above that, and not exceeding twenty-four by thirty-six inches square, two and seven-eighths cents per pound; all above that, three and one-eighth cents per pound: *Provided*, That unpolished cylinder, crown, and common window glass, imported in boxes, shall contain fifty square feet as nearly as sizes will permit, and the duty shall be computed thereon according to the actual weight of glass.

138. Unpolished cylinder, crown, and common window glass, not exceeding ten by fifteen inches square, one and three-eighths cents per pound; above that, and not exceeding sixteen by twenty-four inches square, one and seven-eighths cents per pound; above that, and not exceeding twenty-four by thirty inches square, two and three-eighths cents per pound; all above that, two and seven-eighths cents per pound: *Provided*, That unpolished cylinder, crown, and common window glass, imported in boxes containing fifty square feet, as nearly as sizes will
1883 permit, now known and commercially designated as fifty feet of glass, single thick and weighing not to exceed fifty-five pounds of glass per box, shall be entered and computed as fifty pounds of glass only; and that said kinds of glass imported in boxes containing as nearly as sizes will permit, fifty feet of glass, now known and commercially designated as fifty feet of glass, double thick and not exceeding ninety pounds in weight, shall be entered and computed as eighty pounds of glass only; but in all other cases the duty shall be computed according to the actual weight of glass.

DECISIONS UNDER PARAGRAPH 101, ACT OF 1897.

(*a*) This paragraph levies a duty upon glass with reference to the shape of the sheets of glass without regard to the number of square inches contained in them. The words "not exceeding 10 by 15 inches square" embrace sheets of glass of the dimensions given when placed with their corresponding sides each to each; and so of every similar class in the scale contained in this paragraph.—T. D. 22495, G. A. 4766.

(*b*) The provision in paragraph 107, imposing an additional duty of 5 per cent ad valorem on beveled cylinder glass, is applicable to the polished cylinder glass included in paragraph 102, as well as to the unpolished cylinder glass included in this paragraph.—In re Bomeisler (T. D. 16286, G. A. 3115) followed; T. D. 23746, G. A. 5144.

(*c*) Disks of cylinder glass, about one-half inch in diameter, used in framing numbers and letters are dutiable under this paragraph.—T. D. 24088, G. A. 5242.

(*d*) Pieces of crown or common window glass, circular and rectangular in form, with edges beveled or plain, although of uniform standard sizes, suitable for clock cases, are more specifically provided for under this paragraph and paragraph 107 than under paragraph 191 as parts of clocks.—Magone *v.* Wiederer (159 U. S., 555) followed; T. D. 25674, G. A. 5812.

(*e*) Pieces of cylinder glass of different dimensions between 2 and 5 inches in diameter, circular in shape and concave in form, and used as disks for bicycle lamps, dishes for painters, covers for solutions of chemicals, and for other purposes, the same undergoing no further process of manufacture after cutting from the blown glass cylinder than beveling of the edges, are dutiable at 1⅛ cents per pound and 5 per cent ad valorem under the respective provisions of this paragraph and paragraph 107, and not at the rate of 45 per cent ad valorem under paragraph 112.—T. D. 26286, G. A. 6016.

(*f*) Pieces of unpolished cylinder glass about 8½ by 11 inches in size, suitable for other purposes than use in the manufacture of optical instruments, are dutiable under this paragraph and are not free under paragraph 565.—T. D. 26479, G. A. 6071.

DECISIONS UNDER THE ACT OF 1894.

(*g*) Unpolished crown glass, the edges of which have been ground, held dutiable under this and paragraph 97, 1894, at 1 cent per pound and 10 per cent.—T. D. 17080, G. A. 3461.

DECISIONS UNDER THE ACT OF 1890.

(*h*) As to weight of common window glass.—T. D. 11089, G. A. 532; T. D. 12027, G. A. 940.

(*i*) Slide covers for microscopic slides composed of thin pieces of thin crown glass are dutiable at 1⅛ cents per pound.—T. D. 11237, G. A. 596.

(*j*) Window glass invoiced as flash ruby, held to be cylinder crown or common window glass stained or colored, dutiable under this and paragraph 118, 1894.—T. D. 12381, G. A. 1153.

(*k*) Window glass invoiced as pot green, blue, purple, and yellow, held to be colored cylinder crown or common window glass dutiable under this and paragraph 118, 1894.—T. D. 12381, G. A. 1153.

(*l*) Cylinder crown and common window glass exceeding 24 by 36 inches square, ground, obscured, frosted, sanded, or otherwise decorated, dutiable at 3⅛ cents per pound and 10 per cent additional.—T. D. 12381, G. A. 1153.

(*a*) Flat disks of common window glass 2⅛ inches in diameter, one-eighth of an inch thick, and having the edges of one surface beveled, are dutiable at 1⅝ cents per pound and 10 per cent additional as common window glass, and not as watch glasses.—T. D. 14837, G. A. 2520.

(*b*) Where window glass is broken in transit it is dutiable under this paragraph unless abandoned to the Government under section 23, 1890, and is not free as broken glass.—United States *v.* Bache (C. C. A.), (59 Fed. Rep., 762); reversing 54 id., 371, and affirming T. D. 12988, G. A. 1539.

(*c*) Cylinder, crown, or common window glass which has been either colored throughout when melted or colored on the outside by flashing is dutiable under this and paragraph 118, 1890, and not under paragraph 122, 1890, the former sections being probably more specific, but, if not, the higher rate being appplicable under section 5 (77 Fed Rep., 603), affirmed.—Bache *v.* United States (C. C. A.), (81 Fed. Rep., 162).

(*d*) White, opaque, unpolished cylinder glass, in sheets exceeding 24 by 36 inches square, known in trade as opal glass, invoiced as milch glass, dutiable at 3⅛ cents per pound and 10 per cent.—T. D. 12712, G. A. 1361.

DECISIONS UNDER THE ACT OF 1883.

(*e*) Circles of unpolished crown glass, 1⅝ inches in diameter and smaller, intended for Edison's talking dolls, are dutiable at 1⅝ cents per pound.—T. D. 10879, G. A. 374.

(*f*) Certain covers for microscopic slides held to be dutiable at 1⅝ cents per pound.—T. D. 10879, G. A. 374.

(*g*) Small rectangular pieces of common window glass used for microscopic slides are dutiable under this paragraph and not as artificial glass cut.—Fox *v.* Cadwalader (C. C.), (42 Fed. Rep., 209).

(*h*) A box of glass containing 50 square feet, but weighing less than 50 pounds, should be computed as weighing 50 pounds.—Lamal *v.* United States (41 Fed. Rep., 767).

102. Cylinder and crown glass, polished, not exceeding sixteen by twenty-four inches square, four cents per square foot; above that, and
1897 not exceeding twenty-four by thirty inches square, six cents per square foot; above that, and not exceeding twenty-four by sixty inches square, fifteen cents per square foot; above that, twenty cents per square foot.

92. Cylinder and crown glass, polished, not exceeding sixteen by twenty-four inches square, two and one-half cents per square foot; above that, and not exceeding twenty-four by thirty inches square, four cents
1894 per square foot; above that, and not exceeding twenty-four by sixty inches square, fifteen cents per square foot; above that, twenty cents per square foot.

113. Cylinder and crown-glass, polished, not exceeding sixteen by twenty-four inches square, four cents per square foot; above that, and
1890 not exceeding twenty-four by thirty inches square, six cents per square foot; above that, and not exceeding twenty-four by sixty inches square, twenty cents per square foot; above that, forty cents per square foot.

137. Cylinder and crown glass, polished, not exceeding ten by fifteen inches square, two and one-half cents per square foot; above that, and not exceeding sixteen by twenty-four inches square, four cents per square
1883 foot; above that, and not exceeding twenty-four by thirty inches square, six cents per square foot; above that, and not exceeding twenty-four by sixty inches square, twenty cents per square foot; all above that, forty cents per square foot.

DECISIONS UNDER PARAGRAPH 102, ACT OF 1897.

(*a*) The provision in paragraph 107, imposing an additional duty of 5 per cent ad valorem on beveled cylinder glass, is applicable to the polished cylinder glass included in this paragraph, as well as to the unpolished cylinder glass included in paragraph 101.—In re Bomeisler (T. D. 16286, G. A. 3115) followed; T. D. 23746, G. A. 5144.

(*b*) Pieces of plate glass ground and polished to a focus and known as magnifying glasses are dutiable as manufactures of glass and not as cylinder or crown glass.—T. D. 26730, G. A. 6156.

DECISIONS UNDER THE ACT OF 1890.

(*c*) Glass photograph covers consisting of beveled pieces of unpolished cylinder glass 4 by 6 inches, ornamented with floral designs done in oil stenciling, with two small holes in each to hold it to a photograph frame, dutiable at 1⅜ cents per pound and 10 per cent additional, and not as manufactures of glass.—T. D. 13871, G. A. 2024.

103. Fluted, rolled, ribbed, or rough plate glass, or the same containing a wire netting within itself, not including crown, cylinder, or common window glass, not exceeding sixteen by twenty-four inches square, three-fourths of one cent per square foot; above that, and not exceeding twenty-four by thirty inches square, one and one-fourth cents per square
1897 foot; all above that, one and three-fourths cents per square foot; and all fluted, rolled, ribbed, or rough plate glass, weighing over one hundred excess at the same rates herein imposed: *Provided*, That all of the above pounds per one hundred square feet, shall pay an additional duty on the plate glass, when ground, smoothed, or otherwise obscured, shall be subject to the same rate of duty as cast polished plate glass unsilvered.

93. Fluted, rolled, or rough plate glass, not including crown, cylinder, or common window glass, not exceeding sixteen by twenty-four inches square, three-fourths of one cent per square foot; above that, and not exceeding twenty-four by thirty inches square, one cent per square foot;
1894 all above that, one and one-half cents per square foot; and all fluted, rolled, or rough plate glass, weighing over one hundred pounds per one hundred square feet, shall pay an additional duty on the excess at the same rates herein imposed: *Provided*, That all of the above plate glass when ground, smoothed, or otherwise obscured, shall be subject to the same rate of duty as cast polished plate glass unsilvered.

114. Fluted, rolled, or rough plate glass, not including crown, cylinder, or common window glass, not exceeding ten by fifteen inches square, three-fourths of one cent per square foot; above that, and not exceeding sixteen by twenty-four inches square, one cent per square foot; above
1890 that, and not exceeding twenty-four by thirty inches square, one and one-half cents per square foot; all above that, two cents per square foot; and all fluted, rolled, or rough plate glass, weighing over one hundred pounds per one hundred square feet, shall pay an additional duty on the excess at the same rates herein imposed: *Provided*, That all of the above plate glass when ground, smoothed, or otherwise obscured shall be subject to the same rate of duty as cast polished plate glass unsilvered.

139. Fluted, rolled, or rough plate glass, not including crown, cylinder, or common window glass, not exceeding ten by fifteen inches square, seventy-five cents per one hundred square feet; above that, and not exceeding sixteen by twenty-four inches square, one cent per square foot;
1883 above that, and not exceeding twenty-four by thirty inches square, one cent and a half per square foot; all above that, two cents per square foot. And all fluted, rolled, or rough plate glass, weighing over one hundred pounds per one hundred square feet, shall pay an additional duty on the excess at the same rates herein imposed.

DECISIONS UNDER PARAGRAPH 103, ACT OF 1897.

(*a*) Glass cast upon a plate or table without the application of further process of manufacture is plate glass. Such glass when rendered nontransparent, whether translucent or opaque, by the addition of pigment to the materials prior to being cast, is not obscured plate glass within the meaning of the proviso to paragraph 103, tariff act of 1897. The obscured plate glass provided for therein means glass that has been rendered nontransparent, whether transculent or opaque, by some process applied after the cast leaves the plate, such as the grinding and smoothing processes specifically named in the proviso.—T. D. 23320, G. A. 5007.

(*b*) So-called prismatic glass, used for the deflection of direct rays of light into the interiors of rooms, is dutiable under paragraph 112 as a manufacture of glass not specially provided for, and not as fluted, rolled, ribbed, or rough plate glass at the rates according to size and weight provided by this paragraph.—T. D. 25732, G. A. 5831.

DECISIONS UNDER THE ACT OF 1894.

(*c*) Fluted or rolled plate glass, etched or enameled (obscured), dutiable at 22½ cents per square foot, the rate provided for cast polished plate glass unsilvered, and is not dutiable at 1½ cents per pound, nor as a manufacture of glass.—T. D. 17068, G. A. 3449.

1897 **104.** Cast polished plate glass, finished or unfinished and unsilvered, not exceeding sixteen by twenty-four inches square, eight cents per square foot; above that, and not exceeding twenty-four by thirty inches square, ten cents per square foot; above that, and not exceeding twenty-four by sixty inches square, twenty-two and one-half cents per square foot; all above that, thirty-five cents per square foot.

1894 94. Cast polished plate glass, finished or unfinished and unsilvered, not exceeding sixteen by twenty-four inches square, five cents per square foot; above that, and not exceeding twenty-four by thirty inches square, eight cents per square foot; above that, and not exceeding twenty-four by sixty inches square, twenty-two and one-half cents per square foot; all above that, thirty-five cents per square foot.

1890 115. Cast polished plate glass, finished or unfinished and unsilvered, not exceeding sixteen by twenty-four inches square, five cents per square foot; above that, and not exceeding twenty-four by thirty inches square, eight cents per square foot; above that, and not exceeding twenty-four by sixty inches square, twenty-five cents per square foot; all above that, fifty cents per square foot.

1883 140. Cast polished plate glass, unsilvered, not exceeding ten by fifteen inches square, three cents per square foot; above that, and not exceeding sixteen by twenty-four inches square, five cents per square foot; above that, and not exceeding twenty-four by thirty inches square, eight cents per square foot; above that, and not exceeding twenty-four by sixty inches square, twenty-five cents per square foot; all above that, fifty cents per square foot.

DECISIONS UNDER PARAGRAPH 104, ACT OF 1897.

(*d*) The true construction of this paragraph requires that duty should be assessed upon glass according to its superficial area or square inches or feet, irrespective of shape. The descriptive phrases refer to the number of square feet or inches and not to the dimensions of a single side of the article. The word "by" as used in this paragraph means simply "multiplied into."—T. D. 23168, G. A. 4958.

(*a*) The rate of duty on plate glass, elliptical in shape, is ascertained in the same manner as on rectangular shapes, not being dependent upon the shape or the relation of the dimensions, but solely upon the superficial area.—T. D. 23248, G. A. 4982.

(*b*) The superficial area of glass in the shape of an ellipse may be found by the well-settled arithmetical rule of multiplying the product by one-half the axes by 3.1416 or by multiplying the product of the axes by .7854.—Id.

DECISIONS UNDER THE ACT OF 1890.

(*c*) Beveled bits of unsilvered polished plate glass, in various geometrical forms, such as squares, triangles, and circles, held to be dutiable at 5 cents a square foot, and in addition at 10 per cent.—T. D. 11365, G. A. 648.

DECISIONS UNDER THE ACT OF 1883.

(*d*) Polished plate glass curved is dutiable as cast polished plate glass and not as a manufacture of glass.—T. D. 10352, G. A. 73.

1897

105. Cast polished plate glass, silvered, cylinder and crown glass, silvered, and looking-glass plates, exceeding in size one hundred and forty-four square inches and not exceeding sixteen by twenty-four inches square, eleven cents per square foot; above that, and not exceeding twenty-four by thirty inches square, thirteen cents per square foot; above that, and not exceeding twenty-four by sixty inches square, twenty-five cents per square foot; all above that, thirty-eight cents per square foot.

106. But no looking-glass plates or plate glass, silvered, when framed, shall pay a less rate of duty than that imposed upon similar glass of like description not framed, but shall pay in addition thereto upon such frames the rate of duty applicable thereto when imported separate.

1894

95. Cast polished plate glass, silvered, and looking-glass plates, exceeding in size one hundred and forty-four square inches, and not exceeding sixteen by twenty-four inches square, six cents per square foot; above that, and not exceeding twenty-four by thirty inches square, ten cents per square foot; above that, and not exceeding twenty-four by sixty inches square, twenty-three cents per square foot; all above that, thirty-eight cents per square foot.

96. But no looking-glass plates or plate glass, silvered, when framed, shall pay a less rate of duty than that imposed upon similar glass of like description not framed, but sball pay in addition thereto upon such frames the rate of duty applicable thereto when imported separate.

1890

116. Cast polished plate-glass, silvered, and looking-glass plates, not exceeding sixteen by twenty-four inches square, six cents per square foot; above that, and not exceeding twenty-four by thirty inches square, ten cents per square foot; above that, and not exceeding twenty-four by sixty inches square, thirty-five cents per square foot; all above that, sixty cents per square foot.

117. But no looking-glass plates, or plate-glass silvered, when framed, shall pay a less rate of duty than that imposed upon similar glass of like description not framed, but shall pay in addition thereto upon such frames the rate of duty applicable thereto when imported separate.

1883

141. Cast polished plate-glass, silvered, or looking-glass plates, not exceeding ten by fifteen inches square, four cents per square foot: above that, and not exceeding sixteen by twenty-four inches square, six cents per square foot; above that, and not exceeding twenty-four by thirty inches square, ten cents per square foot; above that, and not exceeeding twenty-four by sixty inches square, thirty-five cents per square foot; all above that, sixty cents per square foot.

142. But no looking-glass or plate-glass, silvered, when framed, shall pay a less rate of duty than that imposed upon similar glass of like description not framed, but shall be liable to pay, in addition thereto, thirty per centum ad valorem upon such frames.

DECISIONS UNDER PARAGRAPH 105, ACT OF 1897.

(*a*) Rectangular pieces of glass which have been silvered and fluted are not dutiable under this paragraph, but are manufactures of glass.—T. D. 24248, G. A. 5287.

DECISIONS UNDER THE ACT OF 1890.

(*b*) Looking-glass plate consisting of polished silvered and beveled plates of cylinder glass held to be dutiable under this paragraph and not subject to the additional duty.—T. D. 10769, G. A. 322.

(*c*) Sheets of cylinder glass silvered and corrugated held dutiable as looking-glass plates, and not as window glass under paragraph 122, 1890.—T. D. 14512, G. A. 2323.

(*d*) Certain polished plate glass silvered and beveled, from which looking-glasses are made, held dutiable at 6 cents per square foot under this paragraph and in addition at 10 per cent under paragraph 118, 1890.—Herrman *v.* United States (62 Fed. Rep., 149), affirming T. D. 11210, G. A. 569.

(*e*) Glass disks for surgical or dental mirrors dutiable at 6 cents per square foot and 10 per cent additional. Small circular and concave looking-glass plates, with holes through the center for mounting as physicians' mirrors, are dutiable under this paragraph and not as thin blown glass, etc.—United States *v.* Snow's U. S. Sample Co. (71 Fed. Rep., 953), affirming T. D. 13666, G. A. 1904.

DECISIONS UNDER THE ACT OF 1883.

(*f*) Small mirrors framed are dutiable under paragraph 142 and not as plated ware. No claim was made as toys.—T. D. 10239, G. A. 17.

(*g*) Table mirrors known as mirror plateaus or circles, made of plate glass, silvered, beveled, and framed, in circular forms, are dutiable under paragraph 141 and are subject to an additional duty under paragraph 142, 1883, for their frames, and are not dutiable as manufactures of glass.—In re Maddock (49 Fed. Rep., 219), reversing T. D. 10896, G. A. 391.

1897 **107.** Cast polished plate glass, silvered or unsilvered, and cylinder, crown, or common window glass, silvered or unsilvered, when bent, ground, obscured, frosted, sanded, enameled, beveled, etched, embossed, engraved, flashed, stained, colored, painted, or otherwise ornamented or decorated, shall be subject to a duty of five per centum ad valorem in addition to the rates otherwise chargeable thereon.

1894 97. Cast polished plate glass, silvered or unsilvered, and cylinder, crown, or common window glass, when bent, ground, obscured, frosted, sanded, enameled, beveled, etched, embossed, engraved, flashed, stained, colored, painted, or otherwise ornamented or decorated, shall be subject to a duty of ten per cent ad valorem in addition to the rates otherwise chargeable thereon.

1890 118. Cast polished plate glass, silvered or unsilvered, and cylinder, crown, or common window glass, when ground, obscured, frosted, sanded, enameled, beveled, etched, embossed, engraved, stained, colored, or otherwise ornamented or decorated, shall be subject to a duty of ten per centum ad valorem in addition to the rates otherwise chargeable thereon.

1883 [No corresponding provision.]

DECISIONS UNDER PARAGRAPH 107, ACT OF 1897.

(*h*) Looking-glass plates, beveled, are subject to the additional duty.—T. D. 20207, G. A. 4291.

(*i*) The provision in this paragraph, imposing an additional duty of 5 per cent ad valorem on beveled cylinder glass, is applicable to the polished cylinder

glass included in paragraph 102, as well as to the unpolished cylinder glass included in pragraph 101.—In re Bomeisler (T. D. 16286, G. A. 3115) followed; T. D. 23746, G. A. 5144.

(*a*) Cylinder glass known as antique glass, unpolished, but colored, is subject to the 5 per cent additional duty levied by this paragraph.—Riegelman *v.* United States (127 Fed. Rep., 493; T. D. 24949), followed; T. D. 26238, G. A. 5999.

(*b*) Pieces of cylinder glass of different dimensions between 2 and 5 inches in diameter, circular in shape and concave in form, and used as disks for bicycle lamps, dishes for painters, covers for solutions of chemicals, and for other purposes, the same undergoing no further process of manufacture after cutting from the blown glass cylinder than beveling of the edges, are dutiable at 1⅜ cents per pound and 5 per cent ad valorem under the respective provisions of this paragraph and paragraph 101, and not at the rate of 45 per cent ad valorem under paragraph 112.—T. D. 26286, G. A. 6016.

(*c*) Unsilvered polished cylinder glass is, when beveled, subject to the additional duty provided in this paragraph.—T. D. 25380, G. A. 5707.

DECISIONS UNDER THE ACT OF 1894.

(*d*) Polished cylinder glass, beveled, is dutiable at 10 per cent in addition to the duty under paragraph 92, 1894, at 4 cents per square foot.—T. D. 16286, G. A. 3115.

(*e*) Beveled cast polished plate glass, silvered, or cylinder glass, held dutiable under paragraph 95, 1894, at 10 per cent and subject to additional duty of 10 per cent under this paragraph.—T. D. 17387, G. A. 3578.

(*f*) Cast polished plate glass, silvered and beveled, known in trade as French beveled looking-glass plates, is subject to the additional duty of 10 per cent.—T. D. 17932, G. A. 3807.

DECISIONS UNDER THE ACT OF 1890.

(*g*) Microscopic slides, beveled, are dutiable under this and paragraph 112, 1890.—T. D. 12120, G. A. 982.

(*h*) Muffled glass, a blown cylinder glass not plate glass, either fluted, rolled, or rough, though similar in appearance to rolled cathedral glass, is dutiable under this and paragraph 112 and not under paragraph 114 or 122, 1890.—T. D. 13751, G. A. 1945.

(*i*) Plain or uncolored cylinder or common window glass held not subject to duty under this paragraph in addition to duty under paragraph 112, 1890.—T. D. 13751, G. A. 1945.

(*j*) Uncolored cylinder glass known as white muffled glass is not subject to the additional duty of 10 per cent as obscured glass.—T. D. 15326, G. A. 2760.

(*k*) Window glass colored held to be dutiable under this and paragraph 112, 1890.—T. D. 13191, G. A. 1612.

(*l*) Cylinder crown or common window glass, which has either been colored throughout when melted or colored on the outside by flashing, is subject to the additional duty imposed by this paragraph and is not dutiable only according to size, under paragraph 112, or under paragraph 122, 1890, at 45 per cent.—Bache *v.* United States (C. C.), 77 Fed. Rep., 603; affirmed by C. C. A., 81 Fed. Rep., 162.

108. Spectacles, eyeglasses, and goggles, and frames for the same, or parts thereof, finished or unfinished, valued at not over forty cents per dozen, twenty cents per dozen and fifteen per centum ad valorem; valued
1897 at over forty cents per dozen and not over one dollar and fifty cents per dozen, forty-five cents per dozen and twenty per centum ad valorem; valued at over one dollar and fifty cents per dozen, fifty per centum ad valorem.

1894 98. Spectacles, eyeglasses, goggles, * * * and frames for the same, forty per centum ad valorem.

1890 119. Spectacles and eyeglasses, or spectacles and eyeglass-frames, sixty per centum ad valorem.

1883 [Not enumerated. Dutiable according to component material of chief value.]

DECISIONS UNDER THE ACT OF 1890.

(*a*) Goggles dutiable as spectacles.—T. D. 11213, G. A. 572.

(*b*) Eye protectors or goggles are dutiable as spectacles.—T. D. 13873, G. A. 2026.

(*c*) Railway spectacles dutiable as spectacles.—T. D. 13883, G. A. 2036.

109. Lenses of glass or pebble, ground and polished to a spherical, cylindrical, or prismatic form, and ground and polished plano or coquill
1897 glasses, wholly or partly manufactured, with the edges unground, forty-five per centum ad valorem; if with their edges ground or beveled, ten cents per dozen pairs and forty-five per centum ad valorem.

1894 100. Lenses of glass or pebble, wholly or partly manufactured, thirty-five per centum ad valorem.

120. On lenses costing one dollar and fifty cents per gross pairs, or less, sixty per centum ad valorem.
121. Spectacle and eyeglass lenses with their edges ground or beveled
1890 to fit frames, sixty per centum ad valorem.
122. * * * Lenses of glass or pebble, wholly or partly manufactured, and not specially provided for in this act * * * forty-five per centum ad valorem.

1883 [Not enumerated. Dutiable under paragraph 143, page 143.]

DECISIONS UNDER PARAGRAPH 109, ACT OF 1897.

(*d*) Convex concave pieces of colored cylinder glass elliptical in form, with unground edges, dutiable as coquill glasses.—T. D. 19349, G. A. 4140.

(*e*) Unground and unpolished disks or slabs of Brazilian or Scotch pebble, sawed out of the native block, with the edges chipped or rough, are not dutiable as "lenses of glass or pebble, ground and polished," but are free under paragraph 507.—T. D. 23956, G. A. 5197.

(*f*) Unmounted single lenses of glass, used chiefly in bicycle lanterns, are not projecting lenses and are dutiable under this paragraph.—T. D. 24280, G. A. 5295.

(*g*) Unpolished rough-cut or unwrought coquill glasses, pieces of plain white or colored glasses measuring about $1\frac{3}{4}$ inches in the dimension of greatest length and used in the manufacture of spectacles and eyeglasses designed to protect the eyes from glare or dust, are not dutiable under the provisions of this paragraph. Such merchandise being rough cut or unwrought, and suitable only for use in the manufacture of spectacles and eyeglasses, is entitled to free entry under the provisions of paragraph 565.—T. D. 25252, G. A. 5662.

(*a*) Imitations of rock crystal, composed of paste and molded or pressed into the form of plano-convex lenses, less than 1 inch in dimensions, are dutiable as imitation precious stones and not as lenses of glass or pebble.—United States *v.* Robinson (140 Fed. Rep., 968; T. D. 26397), affirming T. D. 25760, G. A. 5841, followed; T. D. 26540, G. A. 6085.

(*b*) Imitations of rock crystal, composed of paste and in the form of lenses exceeding 1 inch in dimensions, are dutiable as manufactures of paste and not as lenses nor as imitation precious stones.—T. D. 26541, G. A. 6086.

(*c*) Pieces of plate glass (invoiced as "plates"), about 3½ inches long by 1 inch in width at the part of greatest width and one-half an inch thick, enameled or painted white on one side, ground and polished to a cylindrical or a prismatic form and used in connection with an optical disk for demonstrating the effect of lenses on light rays, are lenses and dutiable at the rate of 10 cents per dozen pairs and 45 per cent ad valorem under this paragraph and not at 60 per cent ad valorem under paragraph 100, as articles of glass, cut and ground.—T. D. 27567, G. A. 6421.

(*d*) Fresnel lenses, composed of a number of ring-like sections, each section in itself a lens, shaped by grinding and polishing, with unground edges, are dutiable at 45 per cent. Bull's-eye lenses, consisting of a central lens ground and polished to a spherical form, fitted by means of a threaded metal rim and planed plate glass with ground edges, are dutiable at 10 cents per dozen pairs and 45 per cent.—T. D. 27669, G. A. 6463.

DECISIONS UNDER THE ACT OF 1894.

(*e*) Photographic lenses mounted in metal are dutiable as lenses of glass or pebble and not as optical instruments.—T. D. 20703, G. A. 4359.

(*f*) A patent portrait lense used as a part of a photographic camera, consisting of eight single lenses arranged in pairs and mounted in metal, which constitute but a small part of the value of the whole, the complete article being commercially known as lenses, is dutiable as lenses of glass and not as optical instruments.—Anthony & Co. *v.* United States (90 Fed. Rep., 802); reversing T. D. 17963, G. A. 3838.

(*g*) Lenses of glass commercially knowu as coquill lenses are dutiable as lenses of glass and are not free as glass disks.—T. D. 17953, G. A. 3828.

DECISIONS UNDER THE ACT OF 1890.

(*h*) Coquill lenses costing more than $1.50 per gross pairs are duitable under this paragraph and not under paragraph 112 at 1⅜ cents per pound and 10 per cent additional under paragraph 118 (1890).—T. D. 15314, G. A. 2748.

(*i*) Lenses of glass less than 8 inches in diameter, polished, are wholly or partly manufactured, and are not free as unwrought.—T. D. 12020, G. A. 933.

(*j*) Lenses concave and convex which have been ground and polished, but not cut from the rough glass or pebble, and therefore the edges not finished, are dutiable as lenses of glass and not free as glass plates or disks.—T. D. 12456, G. A. 1194.

(*k*) Plano-convex lenses 4½ inches in diameter, made from plate glass, polished and unsilvered, invoiced as glass disks for condensators, are dutiable as lenses.—T. D. 12678, G. A. 1327.

(*l*) Lenses of glass not commercially known as spectacles and eyeglass lenses, and not intended for use in the manufacture of spectacles or eyeglasses, but intended to be set in frames for use in ascertaining visual defects, are dutiable as lenses.—T. D. 13294, G. A. 1674.

(*a*) Coquill glasses assessed as lenses and claimed to be dutiable at 1⅝ cents per pound as unpolished cylinder glass under paragraph 112. Protest overruled, though it is not decided whether the merchandise is dutiable under this paragraph or paragraph 118 (1890).—T. D. 13658, G. A. 1896.

(*b*) Wedge-shaped pieces of glass ground and partly polished, designed for the manufacture of finished lenses, are dutiable as lenses.—T. D. 13696, G. A. 1934.

(*c*) Coquill lenses or coquill glasses used in the manufacture of spectacles and eyeglasses are dutiable as lenses.—T. D. 14391, G. A. 2275.

(*d*) Reading glasses are dutiable as lenses.—T. D. 11241, G. A. 600.

(*e*) Reading glasses being magnifying glass lenses with metal frames and wooden handles, lenses chief value, are dutiable as lenses and not as manufactures of glass, nor as manufactures of metal.—T. D. 11546, G. A. 721.

(*f*) Photographic lenses composed of glass and metal are dutiable as lenses.—T. D. 11323, G. A. 606.

(*g*) Loupes for watchmakers, lenses of glass set singly in a frame work of cork, are lenses.—T. D. 11374, G. A. 657.

110. Strips of glass, not more than three inches wide, ground or
1897 polished on one or both sides to a cylindrical or prismatic form, and glass slides for magic lanterns, forty-five per centum ad valorem.

1894 101. * * * Glass slides for magic lanterns, twenty-five per centum ad valorem.

1890 [Not enumerated. Dutiable under paragraph 108, page 142, as manufactures of glass.]

1883 [Not enumerated. Dutiable under paragraph 143, page 143, as manufactures of glass.]

DECISIONS UNDER PARAGRAPH 110, ACT OF 1897.

(*h*) Glass slides for magic lanterns being specially provided for without words of limitation, are dutiable as such and not under paragraph 418 as toys, the provisions of which apply only to toys not specially provided for. In re Borgfeldt (65 Fed. Rep., 791), cited and distinguished.—T. D. 22918, G. A. 4894.

(*i*) Glass pendants, prismatic in form, consisting of two pieces united by means of brass wire, are dutiable under paragraph 100, and not under the provision herein for strips of glass.—T. D. 26153, G. A. 5968.

111. Opera and field glasses, telescopes, microscopes, photographic and
1897 projecting lenses and optical instruments, and frames or mountings for the same; all the foregoing not specially provided for in this act, forty-five per centum ad valorem.

1894 98. * * * opera glasses, and other optical instruments and frames for the same, forty per centum ad valorem.

1890 [Not enumerated. Dutiable according to material of chief value.]

1883 [Not enumerated. Dutiable according to material of chief value.]

DECISIONS UNDER PARAGRAPH 111, ACT OF 1897.

(*j*) This paragraph provides only for completed articles, and the term "projecting lens" applies only to a combination of lenses mounted and known as "projection lens." Unmounted single lenses of glass, used chiefly in bicycle lanterns, are not projecting lenses within the purview of this paragraph and are dutiable under paragraph 109.—T. D. 24280, G. A. 5295.

(*a*) Telescopic sights accompanying rifles on which they are to be fitted held to be dutiable as parts of rifles and not as telescopes.—T. D. 27998, G. A. 6559.

DECISIONS UNDER THE ACT OF 1894.

(*b*) Microscopes, abbe condensers, iris, and opera glasses, are dutiable as optical instruments and opera glasses and not as manufactures of metal—T. D. 15713, G. A. 2894.

(*c*) Stereoscopes composed of wood and glass are dutiable as optical instruments and not as manufactures of wood.—T. D. 15853, G. A. 2953.

(*d*) Marine glasses are optical instruments.—T. D. 15954, G. A. 2978.

(*e*) Parts of complete optical instruments are dutiable as entireties and not according to the component material of chief value.—T. D. 15989, G. A. 3013.

(*f*) Immersion object glasses are dutiable as optical instruments and not as lenses nor as manufactures of glass.—T. D. 16842, G. A. 3361.

(*g*) Photographic objectives and objective lenses are dutiable as optical instruments and not as lenses.—T. D. 16952, G. A. 3380.

(*h*) Graphoscopes are dutiable as optical instruments and not as manufactures of wood.—T. D. 16975, G. A. 3403.

(*i*) Field glasses are dutiable as optical instruments and not as manufactures of glass nor manufactures of metal.—T. D. 17273, G. A. 3535.

(*j*) Magic lanterns found to be optical instruments and toys and dutiable as optical instruments and not as toys. Paragraph 321 (1894) contains and paragraph 98 does not contain the clause "not specially provided for in this act," and the former is therefore more specific.—T. D. 17820, G. A. 3754.

(*k*) Three-drawer perspectives being spyglasses about 6 inches long when extended and 2½ inches when closed, having magnifying powers, are dutiable as optical instruments and not as toys.—T. D. 17830, G. A. 3764.

112. Stained or painted glass windows, or parts thereof, and all mirrors, not exceeding in size one hundred and forty-four square inches, with or without frames or cases, and all glass or manufactures of glass or paste, or of which glass or paste is the component material of chief value, not specially provided for in this Act, forty-five per centum ad valorem.

1897

1894

102. All stained or painted glass windows, or parts thereof, and all mirrors not exceeding in size one hundred and forty-four square inches, with or without frames or cases, and all manufactures of glass, or of which glass is the component of chief value, not specially provided for in this Act, thirty-five per centum ad valorem.

351. Manufactures of * * * paste * * * or of which these substances or either of them is the component material of chief value, not specially provided for in this Act, twenty-five per centum ad valorem.

495. Glass, broken, and old glass, which can not be cut for use, and fit only to be remanufactured. (Free.)

1890

105. Flint and lime, pressed glassware, not cut, engraved, painted, etched, decorated, colored, printed, stained, silvered, or gilded, sixty per centum ad valorem.

108. Thin blown glass, blown with or without a mold, including glass chimneys and all other manufactures of glass or of which glass shall be the component material of chief value, not specially provided for in this act, sixty per centum ad valorem.

122. All stained or painted window-glass and stained or painted glass windows, and hand, pocket, or table mirrors not exceeding in size one hundred and forty-four square inches, with or without frames or cases, of whatever material composed, * * * and not specially provided for in this act, * * * forty-five per centum ad valorem.

459. Manufactures of * * * paste, * * * not specially provided for in this Act, twenty-five per centum ad valorem.

590. Glass, broken, and old glass, which can not be cut for use, and fit only to be remanufactured. (Free.)

1883 { 143. * * * stained glass, and all other manufactures of glass or of which glass shall be the component material of chief value not specially enumerated or provided for in this Act, forty-five per centum ad valorem.
420. Compositions of glass or paste, when not set, ten per centum ad valorem.
707. Glass, broken pieces, and old glass which can not be cut for use, and fit only to be remanufactured.

DECISIONS UNDER PARAGRAPH 112, ACT OF 1897.

(*a*) Broken glass fit only for remanufacture is dutiable as a manufacture of glass.—T. D. 19311, G. A. 4138.

(*b*) Plain unground glass blanks intended to be finished by cutting into dishes for table use are dutiable as manufactures of glass and not as blown glassware.—United States *v.* Louis Hinsberger Cut-Glass Co. (94 Fed. Rep., 645), affirming T. D. 19200, G. A. 4121, and T. D. 21527, G. A. 4531.

(*c*) Thermometers (glass chief value) are dutiable as manufactures of glass.—T. D. 19351, G. A. 4142.

(*d*) Imitation pearls, so-called, in the form of spheres and half spheres, made of glass, or glass chief value, are dutiable under this paragraph and not as imitation of diamonds or other precious stones.—T. D. 19447, G. A. 4164. Reversed in suit 1822 [T. D. 27666].

(*e*) Incandescent lamps used for electric lighting and composed of blown glass, metal, and other materials (glass chief value) are manufactures of glass.—T. D. 20275, G. A. 4304.

(*f*) Vault lights are dutiable as manufactures of glass and not as rough plate glass.—T. D. 20803, G. A. 4375.

(*g*) Color glasses and negatives are dutiable as manufactures of glass and not as photographic dry plates.—T. D. 21055, G. A. 4420.

(*h*) Different forms of polished cylinder glass, with beveled edges, in various sizes, ranging from 1½ inches in width by 2 inches in length to 4 inches in width by 6 inches in length, or from 4½ to 5½ inches in diameter, covered on the back with coatings of black and red paint, giving them reflective power, are dutiable as manufactures of glass and not under paragraph 102 with an addition of 5 per cent for beveling, under paragraph 107.—T. D. 21155, G. A. 4438.

(*i*) Shaving or dressing mirrors having three sections hinged together, each section being framed and in itself a complete mirror and not exceeding size 144 square inches and assessed for duty in its entirety as a looking-glass plate under paragraph 105. *Held*, that each section being a separate and distinct mirror less than 144 square inches in size is separately dutiable under this paragraph as a mirror.—T. D. 22470, G. A. 4760.

(*j*) Where clinical thermometers are accompanied by certificates merely giving information to purchasers as to their variations from standard instruments in England, and the values of the thermometers and certificates are invoiced separately, they are each dutiable separately, the printed certificates as printed matter, and the value of the certificates is not to be added to the value of the thermometers.—T. D. 20132, G. A. 4286.

(*k*) So-called "snowstorm" paper weights composed of blown glass, alabaster, and other materials, blown glass being the component material of chief value and the other components being substantial essential elements of the completed articles, are dutiable as manufactures of glass and not under paragraph 100 as blown glassware.—T. D. 22650, G. A. 4818.

(*a*) Mirrors mounted on or set in highly carved figures are dutiable as mirrors and not as manufactured articles, according to the component of chief value, even though the mirror is of slight value compared to the setting. There is no commercial trade meaning to the words "mirrors," "mirrors framed," "mirror without frame," or "mirror without case," and such terms may be taken in their ordinary sense.—T. D. 22744, G. A. 4843.

(*b*) Flat, circular forms of pink-colored glass with beveled edges and not over an inch in dimensions, having representations of human heads or busts, composed of a white substance, in high relief, glued or otherwise attached to one surface, and which articles resemble cut agate cameos, on a foundation resembling somewhat ink sardonyx, but in their completed condition are not an imitation of any known precious stone, and are engraved or carved or otherwise oramented or decorated, are dutiable as manufactures of glass or under paragraph 434 as jewelry and not under paragraph 435 as imitation precious stones.—T. D. 22757, G. A. 4847.

(*c*) Articles under an inch in diameter composed of glass or paste, striped or otherwise ornamented in multicolors, such as blue, green, red, and yellow, in combination, and having either double convex faceted surfaces or one convex faceted surface, the other flat, and coated with a preparation of bronze powder, and which are called imitation Japanese lucky stones, are dutiable as manufactures of glass or paste and not under paragraph 435 as imitation precious stones.—T. D. 22762, G. A. 4852; reversed in suit 3172 [T. D. 26903].

(*d*) Small disks of ordinary glass expressly intended for use as crystals in toy or dumb watches are dutiable as manufactures of glass and not under paragraphs 101, 102, or 107 as plate or sheet glass nor paragraph 191 as parts of watches.—T. D. 23065, G. A. 4928.

(*e*) So-called "triplicate mirrors," consisting of three mirrors, each 3 by 4 inches in size, set in metal frames and fastened together, are dutiable as mirrors and not as toys.—T. D. 23281, G. A. 4992.

(*f*) Small circular mirrors set in tin frames, with their backs arranged to hold an advertisement, are dutiable as mirrors. Small circular mirrors inclosed in cheap metallic coverings, with a hinged outer case, are dutiable as toys.—T. D. 23563, G. A. 5095.

(*g*) Glass lenses and prism blanks with surfaces approximating those of the finished lens, but which have not been further advanced, and are intended to be ground into prisms and lenses for optical instruments, are free of duty under paragraph 565 and are not dutiable as manufactures of glass.—T. D. 24150, G. A. 5252.

(*h*) Thermometers in which etched glass is the chief value, the etching being merely of a practical and utilitarian character and not ornamental or decorative, are dutiable under this paragraph and not under paragraph 100.—Koscherak *v.* United States (98 Fed. Rep., 596) and United States *v.* Borgfeldt (123 Fed. Rep., 196) followed; T. D. 24160, G. A. 5262.

(*i*) Stained-glass windows for a memorial chapel are dutiable under this paragraph and not free as works of art nor dutiable under paragraph 454 as paintings.—T. D. 24214, G. A. 5275.

(*j*) Rectangular pieces of glass silvered and fluted are dutiable as manufactures of glass.—T. D. 24248, G. A. 5287.

(*k*) Thermometers composed of blown or opal glass and other materials are dutiable under this paragraph and not under paragraph 100 as "opal and other blown glassware."—T. D. 24304, G. A. 5304.

(*a*) Thermometers with a bevel about one thirty-second of an inch wide, a single narrow black stripe painted around the face of the thermometers, and the face frosted by a process of sand blasting, the beveling being for the purpose of smoothing the edges and the frosting for the purpose of affording a holding surface for the paint by which the thermometric scale is indicated, are dutiable as manufactures of glass and not as articles of glass ornamented, etc., under paragraph 100.—T. D. 24514, G. A. 5362.

(*b*) Jet buckles, so-called, made of plain black glass and metal, are dutiable as manufactures of glass and not under paragraph 100 as articles of glass, painted, colored, etc. It seems that plain black is not a color within the meaning of paragraph 100.—T. D. 24547, G. A. 5367.

(*c*) Imitation cameos and intaglios produced by a single process of molding or pressing glass or paste, made in imitation of precious stones not exceeding 1 inch in dimensions, do not fall within this paragraph, but are dutiable under paragraph 435.—T. D. 24581, G. A. 5386.

(*d*) Pens made of white glass, with holders fused thereon made of black glass, are dutiable as manufactures of glass.—T. D. 24677, G. A. 5423.

(*e*) Triplicate mirrors measuring more than 3 by 4 inches are not toys and are dutiable under this paragraph. T. D. 23281, G. A. 4992, modified.—T. D. 24869, G. A. 5526.

(*f*) Glass cubes, each of a solid color, for use in mosaic work are dutiable as manufactures of glass.—T. D. 24991, G. A. 5576.

(*g*) Dampfkolben, consisting of tubes of blown glass with rods of molded or drawn glass and with cork fittings, are not dutiable as blown glassware, but as manufactures of glass.—T. D. 25019, G. A. 5587.

(*h*) Imitation precious stones mounted or set in metal settings, intended to be attached to theatrical garments, are dutiable as manufactures of glass and not as jewelry.—T. D. 25378, G. A. 5705.

(*i*) The provision for manufactures of glass covers broken glass.—T. D. 25477, G. A. 5741.

(*j*) Small cubes of transparent green glass with a thin layer of gilt enamel on one side, used in mosaic work, are dutiable as manufactures of glass.—T. D. 25509, G. A. 5760.

(*k*) Articles of paste colored and decorated in imitation of the eye of the peacock are dutiable under this paragraph and not as imitation precious stones.—T. D. 25664, G. A. 5811.

(*l*) So-called prismatic glass, used for the deflection of direct rays of light into the interiors of rooms, is dutiable under this paragraph as a manufacture of glass not specially provided for aud not as fluted, rolled, ribbed, or rough plate glass.—T. D. 25732, G. A. 5831.

(*m*) Oil lamps about 4 inches in height, with colored reservoir and globe and with a base of uncolored molded glass, fitted with metal burners, are dutiable as manufactures of glass and not as articles of decorated glass nor as toys.—T. D. 26111, G. A. 5956.

(*n*) Small circular mirrors with metal rims and backed with cardboard bearing a printed advertisement are dutiable as mirrors and not as toys.—T. D. 26112, G. A. 5957.

(*o*) Imitation precious stones made of paste, which have been subjected to any process of hand cutting or engraving after molding or pressing, are dutiable as manufactures of paste.—T. D. 26206, G. A. 5981.

(*a*) Glass reduced to a coarse powder by a process of crushing is dutiable as manufactures of glass.—T. D. 26207, G. A. 5982.

(*b*) Glass blanks blown in a mold and not further manufactured than having the surplus glass roughly broken off are dutiable as manufactures of glass and not as blown glassware.—United States *v.* Durand (137 Fed. Rep., 382; T. D. 26123), affirming 127 Fed. Rep., 624; T. D. 24951, followed; T. D. 26232, G. A. 5993.

(*c*) Pictures on translucent paper, pressed on oval pieces of convex glass colored by paint laid on the back of the picture, are dutiable as manufactures of glass and not as decorated glass.—T. D. 26236, G. A. 5997.

(*d*) Pieces of cylinder glass of different dimensions between 2 and 5 inches in diameter, circular in shape and concave in form, and used as disks for bicycle lamps, dishes for painters, covers for solutions of chemicals, and for other purposes, the same undergoing no further process of manufacture after cutting from the blown-glass cylinder than beveling of the edges, are dutiable at 1⅛ cents per pound and 5 per cent ad valorem under the respective provisions of paragraphs 101 and 107 and not at the rate of 45 per cent ad valorem under this paragraph.—T. D. 26286, G. A. 6016.

(*e*) Unwrought glass plates for optical instruments, with edges ground and polished, are free of duty under paragraph 565, regardless of dimensions, and are not dutiable as manufactures of glass.—T. D. 26336, G. A. 6028.

(*f*) Imitation onyx keystones made of glass or paste, with lettering thereon, are dutiable under this paragraph.—T. D. 26388, G. A. 6053.

(*g*) Artificial birds' eyes made of paste and mounted in pairs on a metal wire are dutiable as manufactures of paste.—T. D. 26389, G. A. 6054.

(*h*) Imitations of rock crystal composed of paste and in the form of lenses exceeding 1 inch in dimensions are dutiable as manufactures of paste and not as lenses nor as imitation precious stones.—T. D. 26541, G. A. 6086.

(*i*) Pieces or lumps of goldstone exceeding an inch in dimensions held to be dutiable as manufactures of paste.—T. D. 26555, G. A. 6089.

(*j*) Pieces of plate glass ground and polished to a focus and known as magnifying glasses are dutiable as manufactures of glass and not as cylinder or crown glass.—T. D. 26730, G. A. 6156.

(*k*) Glass pendants for chandeliers, colored with a single color in the pot and not by superadded process, with a metal hook at one end, are dutiable as manufactures of glass and not as articles of glass, colored.—T. D. 26933, G. A. 6239.

(*l*) Finely dotted or stippled screens used in the three-color process of printing are dutiable as manufactures of glass.—T. D. 26988, G. A. 6256.

(*m*) Pieces of colored glass backed with foil, made in the form of fleurs-de-lis, designed for attachment to women's hats or dresses and not suitable for use as settings for jewelry, are not dutiable as imitations of precious stones, but as manufactures of paste.—T. D. 26989, G. A. 6257.

(*n*) Glass eyes held to be articles of colored glass.—Hoehn *v.* United States (142 Fed. Rep., 1038; T. D. 26947), affirming 139 id., 301; T. D. 25788, and T. D. 24779, G. A. 5471, followed; T. D. 26993, G. A. 6261.

(*o*) So-called rhinestone buttons made of metal and paste (paste chief value) used chiefly as ornaments attached to women's wearing apparel, are dutiable as manufactures of paste and not as buttons of glass. Glass and paste distinguished.—Blumenthal *v.* United States (144 Fed. Rep., 384; T. D. 26944), affirming 135 id., 254; T. D. 25784, and T. D. 25194, G. A. 5640, followed; T. D. 27061, G. A. 6279.

(*a*) Imitations of precious stones in forms possessing three dimensions are dutiable under paragraph 435 in cases where they do not exceed 1 inch in any two of their dimensions. Such articles exceeding 1 inch in any two of their dimensions and imitation precious stones in the form of disks exceeding 1 inch in diameter are dutiable as manufactures of paste under this paragraph.—Lorsch *v.* United States (146 Fed. Rep., 379; T. D. 27007), reversing 135 id., 214; T. D. 25785, and T. D. 25251, G. A. 5651, followed; T. D. 27112, G. A. 6289.

(*b*) Unfinished hypodermic syringes in which the inner surface of the cylinders and other parts have been ground for purposes other than the fitting of stoppers are dutiable as ground glassware—T. D. 27219, G. A. 6318.

(*c*) Glass thermometers with beveled or ground edges one thirty-second of an inch or more in width are dutiable as articles of glass ground.—T. D. 27290, G. A. 6340; affirmed by consent (T. D. 27773).

(*d*) Small glass oil lamps adapted for use in sick rooms in lieu of tapers, the globe of each lamp ornamented or decorated by painting and not pot colored, are dutiable as articles of decorated glass.—T. D. 27559, G. A. 6419.

(*e*) Mirrors not exceeding in size 144 square inches, with shell frames and shell handles, are dutiable under the specific provision herein for mirrors irrespective of the component material of chief value.—T. D. 27560, G. A. 6420.

(*f*) Cut-glass thermometers, the cutting on which is not shown to be of such a character as to ornament or decorate the thermometers, are dutiable as manufactures of glass and not as articles of cut glass.—United States *v.* Hesse et al. (141 Fed. Rep., 492; T. D. 26398).

(*g*) Articles composed of molded or pressed glass or of blown glass in combination with molded glass or other material in the form of flasks, etc., and designed for use in chemical laboratories, are dutiable as manufactures of glass and not as bottles.—T. D. 27584, G. A. 6429.

(*h*) Lamp reflectors composed of glass that has been beveled, silvered, and backed with a plating of copper or with a coating of red paint are dutiable as manufactures of glass.—Popper *v.* United States (T. D. 27773), affirming without opinion T. D. 26919, G. A. 6233, followed; T. D. 27783, G. A. 6501.

(*i*) Cylinder glass tubing employed principally as adjuncts to scientific apparatus in chemical laboratories after being fashioned and fitted as required, and which is dealt in in commerce either by measurement or by weight, held not to be dutiable as blown glassware, but as manufactures of glass.—T. D. 27884, G. A. 6533.

(*j*) The term "paste" as used in the tariff act is applicable only to that variety of glass known as paste and does not include any other of the various dictionary definitions of the word.—T. D. 28257, G. A. 6628.

(*k*) Stereoscopic photographic views on glass are not dutiable as photographs.—T. D. 28404, G. A. 6661.

DECISIONS UNDER THE ACT OF 1894.

(*l*) Incandescent lamps are dutiable as manufactures of glass.—T. D. 15584, G. A. 2844.

(*m*) Glass tubes for steam gauges are dutiable as manufactures of glass and not under paragraph 88, 1894, at 40 per cent.—T. D. 15822, G. A. 2922.

(*n*) Transparent pictures on glass are dutiable as manufactures of glass and not as paintings.—T. D. 15826, G. A. 2926.

(o) Bath thermometers are dutiable as manufactures of glass.—T. D. 15828, G. A. 2928.

(*a*) Clinical thermometers, chemical thermometers, and ordinary Fahrenheit thermometers, made of glass and metal or glass metal and wood or other materials, glass chief value, and the other components being substantial elements of the completed articles are manufactures of glass and not dutiable as articles of glass, etc., although figures and thermometric scales are etched or painted on the glass tubes or plates.—T. D. 18637, G. A. 4035.

(*b*) Certain dairy thermometers, alcoholometers, hydrometers, lactometers, etc., found to be dutiable as manufactures of glass and not as articles of glass cut.—T. D. 16659, G. A. 3304.

(*c*) Glass-bead curtains dutiable as manufactures of glass and not as glass beads strung.—T. D. 16285, G. A. 3114.

(*d*) Reflex mirrors consisting of unmounted concave disks of silvered glass, less than 144 square inches in size, are dutiable as mirrors and not as articles of glass, etc., nor under paragraph 95 or 97, 1894.—T. D. 17073, G. A. 3454.

(*e*) Mirror plates, not framed, but intended to be put in frames or cases, are dutiable as mirrors and not as cylinder glass. Sustaining T. D. 16345, G. A. 3174.—Wiederer *v.* United States (C. C.), 78 Fed. Rep., 809.

(*f*) Chimneys and illuminators composed of lime glass, not bottle glass and not colored, cut, ornamented, or decorated, are dutiable as manufactures of glass.—T. D. 17067, G. A. 3448.

(*g*) Blanks composed of lead glass, not molded or pressed flint or lime glassware, and not bottle glassware, rough and uncut, are dutiable as manufactures of glass not specially provided for.—T. D. 17163, G. A. 3480.

(*h*) Covers for electric lights made of glass beads strung on wire, with a metal rackwork attachment, by means of which they can be attached to arc electric lights, are dutiable as manufactures of glass and not as beads strung.—T. D. 17173, G. A. 3490.

(*i*) Ether spray tubes composed of glass and metal, glass chief value, are manufactures of glass and not bottles; nor are they free as usual coverings for ethyl chloride.—T. D. 18159, G. A. 3916.

(*j*) Articles composed of glass and wood, glass chief value, are manufactures of glass.—T. D. 15695, G. A. 2876.

(*k*) Chemical utensils and apparatus, etched and engraved glassware, consisting of thermometers, pipettes, burettes, Bunsen's tubes, graduated cylinders, eudiometers, U tubes, manometers, and other similar utensils, the etching and engraving not substantial in extent nor sufficient to amount to decoration or ornament, but simply for purposes of utility, are dutiable as manufactures of glass not specially provided for and not as articles engraved, etc.—T. D. 22687, G. A. 4828.

(*l*) Strass or paste rhinestones, circular, elliptical, or fancy shapes, consisting of a series of imitation diamonds closely set in base metal, held dutiable as manufactures of paste and not as jewelry, nor as bead ornaments.—T. D. 16482, G. A. 3235.

(*m*) Merchandise in the form of buttons with metal shanks. In addition to the metal back and shank the articles consist of clusters of imitation diamonds commercially known as "paste," paste being the component of chief value. *Held* to be dutiable as manufactures of paste and not as buttons, nor as jewelry.—T. D. 17183, G. A. 3500.

(*a*) Imitation pearls, sapphires, garnets, and other precious stones set on posts, ready to be attached to the backs of shirt studs, held dutiable as manufactures of paste.—T. D. 17567, G. A. 3658.

(*b*) Small pieces of paste in the form of precious stones cut and fastened into metal sockets, with metal eyes or loops at the back, held dutiable as manufactures of paste and not as beads, nor as imitation precious stones.—T. D. 18408, G. A. 3965.

(*c*) Articles in the form of buttons, with metal shank and back, set with imitation diamonds, commerically known as "paste," paste being chief value, and not as buttons or jewelry, are dutiable as manufactures of paste.—United States *v.* Marshall Field & Co. (85 Fed. Rep., 862), followed; T. D. 19531, G. A. 4194.

DECISIONS UNDER THE ACT OF 1890.

(*d*) White glass beads strung upon cotton thread are dutiable as manufactures of glass and not as glass beads loose, unthreaded, or unstrung.—T. D. 10673, G. A. 257.

(*e*) Atomizers composed of metal, glass, india rubber, and silk, glass chief value, are manufactures of glass.—T. D. 12800, G. A. 1396.

(*f*) Glass beads strung or threaded held to be manufactures of glass.—T. D. 11361, G. A. 644; T. D. 12021, G. A. 934; T. D. 12023, G. A. 936; T. D. 11885, G. A. 876; T. D. 14829, G. A. 2512.

(*g*) Glass beads for bonnet, hat, and shawl pins are manufactures of glass.—T. D. 12916, G. A. 1467.

(*h*) Beads composed of glass colored with metallic oxide (black) and earth or clay (red), known as agate beads, are manufactures of glass.—T. D. 12112, G. A. 974.

(*i*) White beads of large size, strung, composed of glass coated internally with gelatine, glass chief value, are manufactures of glass.—T. D. 11209, G. A. 568.

(*j*) Beaded gimps composed of black glass beads strung upon cotton threads so as to form dress ornaments or trimmings are manufactures of glass.—T. D. 11190, G. A. 549.

(*k*) Black glass beads and ornaments in imitation of jet, strung or mounted on metal wire in the form of birds, sprig, spray, etc., glass chief value, known as hat, bonnet, or lace ornaments, are dutiable as pins.—Steinhardt *v.* U. S. (92 Fed. Rep., 139), reversing T. D. 12666, G. A. 1315.

(*l*) Goods consisting either of glass beads strung or mounted, or of ornaments composed of black glass in imitation of jet, mounted on metal wire in the form of butterflies, bugs, birds, leaves, crescents, sprays, sprigs, etc., glass chief value, some having small pins attached and known in trade as hat, bonnet, or lace ornaments, are dutiable as manufactures of glass and not as manufactures of jet, or as pins, or as manufactures of metal, or as jewelry.—T. D. 12675, G. A. 1324.

(*m*) Beads of glass or of which glass is the component of chief value, strung upon threads or cords, are dutiable as manufactures of glass and not as chemical compounds, as manufactures of metal, as glass beads, as jewelry, as precious stones, or as manufactures of wax.—T. D. 15861, G. A. 2961.

(*n*) Dress trimmings composed in part of white beads, and of pieces of glass with faceted surfaces, in imitation of precious stones, strung or mounted

upon cotton threads or foundations, and bordered with metal or tinsel threads, are manufactures of glass.—T. D. 12704, G. A. 1353.

(*a*) Dress trimmings composed in part of black glass beads in imitation of jet, and of pieces of colored glass faceted in imitation of precious stones, upon foundations of silk and cotton, are manufactures of glass.—T. D. 12704, G. A. 1353.

(*b*) Dress trimmings composed either of black glass beads, mounted on silk and cotton foundations, or of black and white glass beads and of metal and tinsel threads mounted on cotton or silk foundations, glass chief value, are manufactures of glass.—T. D. 12704, G. A. 1353.

(*c*) Dress trimmings chiefly of glass beads are manufactures of glass.—T. D. 12938, G. A. 1489.

(*d*) Dress trimmings of glass beads, gelatine spangles and silk nets, held dutiable as manufactures of glass and not as manufactures of gelatine.—T. D. 17500, G. A. 3639.

(*e*) Bonnet forms, gimps, galloons, fringes, ornaments, and similar articles composed of glass, colored black, and other materials, glass chief value, are manufactures of glass.—T. D. 12971, G. A. 1522.

(*f*) Buttons composed of metal and glass held to have glass chief value.—T. D. 11978, G. A. 891.

(*g*) Buttons made in part of glass and in part of metal, glass chief value, held to be manufactures of glass and not manufactures of metal.—T. D. 13334, G. A. 1714.

(*h*) Buttons made of black glass or of black glass and metal in imitation of jet and called jet buttons are dutiable as manufactures of glass and not as manufactures of jet.—T. D. 15042, G. A. 2619.

(*i*) Artificial cherries, currants, and other fruits, composed of colored glass mounted upon stems made of wire, chiefly used in ornamenting and trimming ladies' hats, bonnets, etc., are dutiable as manufactures of glass and not as artificial flowers.—T. D. 12702, G. A. 1351.

(*j*) A chandelier composed of a metal frame and glass ornaments, glass chief value, the metal and glass parts separately invoiced but packed indiscriminately, are dutiable separately, the glass part as a manufacture of glass and the metal part as a manufacture of metal.—T. D. 15401, G. A. 2795.

(*k*) Certain beaded bamboo curtains and portieres composed of glass and wood found to contain glass chief value.—T. D. 12144, G. A. 1006.

(*l*) Decanters are not bottles.—T. D. 12341, G. A. 1113.

(*m*) Molded disks of colored glass, one surface of each disk flat and the other having a concave ring surrounding a convex surface, somewhat resembling a bull's-eye, commercially known as roudelles, used in the ornamentation of church windows, are manufactures of glass.—T. D. 12685, G. A. 1334.

(*n*) Aluminum field glasses have glass and not metal as chief value.—T. D. 12014, G. A. 927.

(*o*) Flint glassware consisting of chalk balls, oil cups, alcohol lamps, alcohol cups, and glass covers, chiefly used by watchmakers in manufacturing and repairing watches and clocks, were assessed as manufactures of glass and claimed to be dutiable as chemical glassware. Protest overruled.—T. D. 12710, G. A. 1359.

(*p*) Imitation fruits of glass are manufactures of glass—T. D. 12034, G. A. 947.

(*a*) Geissler tubes are manufactures of glass and not chemical glassware.—T. D. 11388, G. A. 671.

(*b*) Geissler crooks or tubes and other tubes which are philosophical apparatus and instruments used in educational institutions are manufactures of glass.—T. D. 12688, G. A. 1337.

(*c*) Glazing agates used in finishing shoe, bag, and pocketbook leather is dutiable as a manufacture of glass and not free as an article in a crude state used for tanning or dyeing.—T. D. 14848, G. A. 2531.

(*d*) Incandescent electric-light lamps, glass chief value, are dutiable as manufactures of glass and not as manufactures of metal.—T. D. 14924, G. A. 2553.

(*e*) Small lanterns made of colored glass and tin, glass chief value, used to decorate verandas, lawns, etc., are dutiable as manufactures of glass and not as toys.—T. D. 13609, G. A. 1881.

(*f*) Physicians' and dentists' mirrors dutiable as manufactures of glass and not as mirrors.—T. D. 12303, G. A. 1075.

(*g*) Microscopic slides and slide covers are manufactures of glass.—T. D. 10793, G. A. 346.

(*h*) Microscopic slides composed of rectangular pieces of crown window glass are manufactures of glass.—T. D. 11237, G. A. 596.

(*i*) Microscopic slides containing insects are dutiable as manufactures of glass and not as preparations of anatomy.—T. D. 12679, G. A. 1328.

(*j*) Bead necklaces composed of glass and metal, glass chief value, are dutiable as manufactures of glass and not as jewelry.—T. D. 12636, G. A. 1285.

(*k*) Necklaces made of black glass hexagonal beads with one convex or faceted surface, strung upon double threads and having a black metal snap or clasp, glass chief value, are dutiable as manufactures of glass and not as jewelry.—T. D. 12666, G. A. 1315.

(*l*) Necklaces composed of glass beads strung on cotton cords, with metal catches, being either white or colored and not in imitation of precious metal, are dutiable as manufactures of glass and not as jewelry.—T. D. 13789, G. A. 1983.

(*m*) Cone or egg shaped articles of hollow glass, containing a miniature ship composed of gutta-percha, filled with water containing small particles of white material which, when the water is agitated, present the appearance of snowflakes, are manufactures of glass and not dutiable as toys or manufactures of india rubber.—T. D. 12683, G. A. 1332.

(*n*) Paper weight "snow storms" made of glass and other material, glass chief value, are dutiable as manufactures of glass and not as manufactures of alabaster, manufactures of india rubber, or manufactures of gutta-percha.—T. D. 14684, G. A. 2406.

(*o*) Glass mortars and pestles are dutiable as manufactures of glass and not as chemical glassware.—T. D. 14857, G. A. 2540.

(*p*) Photographic negatives by an American citizen who practiced amateur photography abroad are dutiable as manufactures of glass and are not free.—T. D. 12031, G. A. 944.

(*q*) Pictures on paper covered in front with glass and backed by thick cardboard, with a bracket for standing the articles upon a table, are manufactures of glass.—T. D. 12032, G. A. 945.

(*a*) Jet lace pins about 1¾ inches in length, comprising a shank of plain burnished metal wire, with a fancy head of black glass in imitation of jet, glass chief value, are dutiable as manufactures of glass and not as manufactures of metal, or as pins, or as jewelry, or as manufactures of jet.—T. D. 13781, G. A. 1975.

(*b*) Racks for holding photographs, the fronts consisting of plates of glass and the backs of rough unplained wood, glass chief value, held to be dutiable as manufactures of glass.—T. D. 13361, G. A. 1741.

(*c*) Rosaries composed of glass are manufactures of glass.—T. D. 11874, G. A. 865.

(*d*) Rosaries composed of glass and metal held to be manufactures of glass.—T. D. 11706, G. A. 811.

(*e*) Rivets composed of star-shaped pieces of glass colored black, and having two pieces of thin brass wire fastened to the under surface, are dutiable as manufactures of glass.—T. D. 12927, G. A. 1478.

(*f*) Hydrometers with Richter & Tralle scale and thermometer, chiefly used by distillers and dealers in liquors, are dutiable as manufactures of glass and not as chemical glassware.—T. D. 12028, G. A. 941.

(*g*) Radiometers are manufactures of glass and not chemical glassware.—T. D. 11388, G. A. 671.

(*h*) So-called stanhopes are dutiable as manufactures of glass and not as lenses.—T. D. 15135, G. A. 2661.

(*i*) Certain magic-lantern slides held dutiable as manufactures of glass and not as toys.—T. D. 11865, G. A. 856, reversed, T. D. 15081, G. A. 2634.

(*j*) Glass slides for photographic lanterns imported for the use of the American Museum of Natural History are dutiable as manufactures of glass.—T. D. 12634, G. A. 1283.

(*k*) Magic-lantern slides about 2 inches wide by 7 inches long held to be dutiable as manufactures of glass and not as toys.—T. D. 10859, G. A. 354, T. D. 12711, G. A. 1360, reversed, T. D. 15081, G. A. 2634; In re Borgfeldt (65 Fed. Rep., 791).

(*l*) Siphon tubes for mineral-water bottles are manufactures of glass and not chemical glassware.—T. D. 12037, G. A. 950.

(*m*) Graduated glass spirit levels made of glass, used for leveling and as an attachment to astronomical and surveying instruments, are manufactures of glass.—T. D. 12686, G. A. 1335.

(*n*) Graduated glass spirit levels used by carpenters and masons are manufactures of glass.—T. D. 12686, G. A. 1335.

(*o*) Thermometers of glass, wood, metal, and paper, found to have glass chief value.—T. D. 12139, G. A. 1001.

(*p*) Thermometers, hydrometers, and thermometer scales are dutiable as manufactures of glass and not as chemical glassware.—T. D. 12544, G. A. 1228.

(*q*) Common glass thermometers are manufactures of glass.—T. D. 12686, G. A. 1335.

(*r*) Clinical thermometers made of glass and used by medical practitioners to ascertain the temperature of patients are manufactures of glass.—T. D. 12686, G. A. 1335.

(*s*) Maximum and minimum thermometers, chemical thermometers, Elnhorn's saccharometers, chemical laboratory thermometers, and philosophical apparatus (glass chief value) are dutiable as manufactures of glass and not as chemical glassware nor as manufactures of metal.—T. D. 14856, G. A. 2539.

(*a*) Trick wine glasses or deception glasses, articles of thin glass so constructed that a red liquid contained in the space between the walls and the bowl give them the appearance of wine glasses filled with wine, are dutiable as manufactures of glass and not as toys.—T. D. 13977, G. A. 2082.

(*b*) Toilet bottles composed of molded or pressed flint or lime glass, decorated or gilded, not filled, were assessed as manufactures of glass and claimed to be dutiable under paragraph 104 (1890) at 40 per cent. Protest overruled.—T. D. 12674, G. A. 1323.

(*c*) Two thin sheets of glass between which is placed a colored lithographic picture, the whole trimmed with metal and intended to be hung against a window, are manufactures of glass.—T. D. 12809, G. A. 1405.

(*d*) Circular and square pieces of glass with ground beveled edges and flat upon the back, to which are pasted colored lithographic views of the Chicago Exposition, designed or adapted to be set in pins or sleeve buttons, glass being chief value, are dutiable as manufactures of glass and not as lithographic prints, as imitation precious stones, or as paintings.—T. D. 14236, G. A. 2200.

(*e*) Stereoscopic views or photographic views on glass are dutiable as manufactures of glass and not as photographs.—T. D. 15134, G. A. 2660.

(*f*) Urinometers used in the laboratory of a physician are manufactures of glass and not chemical glassware.—T. D. 12028, G. A. 941.

(*g*) Water hammers, palm glasses, Rupert's tears, and Geissler tubes are philosophical apparatus, dutiable as manufactures of glass and not as chemical glassware.—T. D. 12684, G. A. 1333.

(*h*) Small pieces of glass variegated in color and cut in forms nearly cubic, intended for mosaic work, assessed under paragraphs 106 and 108 and claimed to be dutiable under paragraph 94 or section 4 or free under paragraph 590. Protest overruled.—T. D. 12721, G. A. 1370.

(*i*) Glass and metal ornaments and buttons consisting of flat pieces of glass colored black, with beveled edges, with fluted metal disks attached, the tubes of the metal disks serving the same purpose as buttons (glass chief value), are dutiable as manufactures of glass.—T. D. 13306, G. A. 1686.

(*j*) Small pieces of glass cut with facets and made to resemble diamonds, rubies, and other precious stones, and set in brass frames after the fashion of shirt studs, for use in ornamenting regalia, costumes, and the like, are manufactures of glass and not jewelry.—T. D. 12654, G. A. 1303.

(*k*) Imitation precious stones of glass set or mounted on brass posts, being parts of shirt studs, commercially known as jewelry, but not made of precious metals or imitations thereof, are dutiable as manufactures of glass and not as imitation precious stones.—T. D. 14390, G. A. 2274.

(*l*) A finding of the Board of General Appraisers, supported by the weight of evidence, that glass beads threaded or strung are strung beads, dutiable as manufactures of glass and not as glass beads loose, unthreaded, or unstrung, should be sustained.—In re Steiner (C. C.), (66 Fed. Rep., 726).

(*m*) Pins of different sizes having iron and steel shanks from 1½ to 6 inches in length, with more or less ornamental glass heads, some polished and some of a dull black, the articles being commercially known as lace pins, hat pins, and bonnet pins, the glass heads of some of the bonnet pins being in the form of sprays or sprigs, are dutiable under this paragraph and not as pins metallic.—In re Goldberg (53 Fed. Rep., 1015), affirming T. D. 12675, G. A. 1324.

(*n*) Certain so-called jet trimmings, being ornamental articles manufactured from black glass and iron, glass being chief value, are dutiable as manufactures

of glass and not as manufactures of jet. The unmanufactured jet of paragraph 620 (1890) is the material out of which the manufactures of jet provided for in paragraph 459 (1890) are made. The act of 1883, paragraph 458, provided for manufactures of jet and for imitation of jet. There can hardly be a doubt that Congress used the word "jet" with the same meaning in the act of 1890 that it had in the act of 1883. Sustaining the Board of General Appraisers.—In re Goldberg (C. C.), (56 Fed. Rep., 818).

(*a*) Hat trimmings and ornaments comprised of black glass and wire (glass chief value) and made in imitation of jet are dutiable as manufactures of glass and not as manufactures of jet, though commercially known as jet trimmings and jet goods. 56 Fed. Rep., 818, affirmed.—Goldberg *v.* United States (C. C. A.), (61 Fed. Rep., 91).

(*b*) Articles imported variously colored in imitation of "cat's eyes," "tiger eyes," and others colored in resemblance to the garnet, aquamarine, moonstone, and topaz, and certain articles in imitation of pearls, all strung. *Held*, that if the act of 1890 did not specifically provide for beads as prior acts glass beads as such were in the legislative mind and their various conditions contemplated. It was impossible to have in contemplation glass beads loose, unthreaded, and unstrung (paragraph 445, act of 1890) and not have the opposite in contemplation—beads not loose, beads threaded and strung—and made provision for them. What provision? Were they to be dutiable at the same or a higher rate than beads unthreaded and unstrung? If at the same rate—if all beads were to be dutiable at the same rate—why have qualified any of them? Were some to be dutiable at one rate and some at another rate? If made of plain glass, were they to be dutiable at 60 per cent (paragraph 108, act of 1890)? If trimmed or made of the color of some precious stone, were they to be dutiable at 10 per cent (paragraph 454, act of 1890)? No reason is assigned for such discrimination, and we are not disposed to infer it. It is a more reasonable inference that beads threaded of all kinds were intended to be dutiable at a higher rate than beads unthreaded, and if there can be no choice of provisions that intention must determine. Indeed, admitting that either provision (paragraph 108 or 454, act of 1890) equally applied, the statute (section 5, act of 1890) prescribed the rule to be that "if two or more rates of duty shall be applicable to any imported article, it shall pay duty at the highest of such rates. Sustaining G. A. decision, affirming the decision of the Circuit Court (77 Fed. Rep., 605), and reversing the Circuit Court of Appeals (55 U. S. App., 406), (84 Fed Rep., 444).—United States *v.* Morrison; Same *v.* Wolfe (179 U. S., 456).

(*c*) Small mirrors in paper frames are dutiable as entireties as to the mirrors and frames and not under paragraph 116 (1890) for the mirrors and 420 for the frames as lithographic prints.—T. D. 14395, G. A. 2279.

(*d*) Advertising novelties consisting of mirror plates inserted in cases of surface-coated paper molded to represent a watch (surface-coated paper chief value) are dutiable as mirrors and not as manufactures of paper surface coated or plain.—T. D. 14507, G. A. 2318.

(*e*) Mirror plates oval in form set in easel frames made of surface-coated paper, with lithographic advertisements printed on the exposed surfaces of the frames, are dutiable as table mirrors and not as looking-glass plates at 6 cents per square foot on the glass and on the frames as manufactures of surface-coated paper or manufactures of paper.—T. D. 14510, G. A. 2321.

(*f*) This paragraph (122) and paragraph 677 (1890) construed.—In re Perry (C. C.), (47 Fed. Rep., 110).

(*a*) Paintings upon glass consisting of pieces of variously colored glass cut into irregular shapes and fastened together by strips of lead, painted by artists of superior merit especially trained for the work, representing biblical subjects and characters and intended to be used as windows in a religious institution, imported in fragments to be put together in the form of such windows, are dutiable under this paragraph and are not free as paintings especially imported in good faith for the use of any society or institution established for religious purposes and not intended for sale.—U. S. *v.* Perry (146 U. S., 71), reversing 47 Fed. Rep. 110.

(*b*) Pictorial paintings on glass, painted or stained glass windows, or painted or stained window glass, designed to be arranged and held together by strips of lead or other means, so as to represent biblical or other historical subjects, intended for decorative purposes in churches, colleges, etc., imported for use or presentation to a society incorporated for religious or educational purposes, is dutiable as stained or painted window glass, etc., and not as paintings nor free as paintings for the use of a religious society nor as works of art including paintings on glass.—T. D. 10902, G. A. 397; T. D. 10903, G. A. 398; T. D. 13617, G. A. 1889.

(*c*) Plateaus or table mirrors consisting of disks of silvered plate glass with metal backs on which are knobs or feet to rest the glass on a table are dutiable as table mirrors.—T. D. 12035, G. A. 948.

(*d*) Gentlemen's toilet cases the covers composed of celluloid bound with leather and glued to cardboard or stiff paper, the covers joined together by means of narrow strips of leather, on the inner surface of one of which covers is pasted a beveled mirror plate and on the other three compartments containing metal glove fasteners, mustache comb, and bone, ear, and finger-nail cleaner, the case and contents invoiced as entireties, held dutiable as mirrors and not as articles of collodion, as manufactures of glass, or as manufactures of leather.—T. D. 13814, G. A. 2008.

(*e*) Mirror plates for frontal mirrors are not dutiable under this paragraph. Similar articles were held by the Board in an unpublished decision to be dutiable under paragraphs 116 and 118 (1890). These plates were assessed under paragraph 106, and the claim being under paragraph 122 the protest was overruled.—T. D. 13819, G. A. 2013.

(*f*) Rosaries composed of paste and metal held to be manufactures of paste.—T. D. 11706, G. A. 811.

(*g*) Beads composed of dough and metal (dough chief value) held to be manufactures of paste.—T. D. 13619, G. A. 1891.

(*h*) Certain goods found to be millinery ornaments, not jewelry, composed in chief value of paste, and dutiable as manufactures of paste.—T. D. 17504, G. A. 3643.

(*i*) Millinery or hat ornaments composed chiefly in value of paste, in the form of rhinestones, their remaining material being metal backs, and frames to hold the paste stones, are dutiable as manufactures of which paste is the component of chief value, not specially provided for, and not as manufactures of which glass is the component of chief value.—Worthington *v.* United States (C. C.), (90 Fed. Rep., 797).

(*j*) Window glass which was in a sound condition when shipped, but broken on the voyage, so as to be useless except for remanufacture, is free, for it is for tariff purposes different merchandise from that which was shipped and not merely damaged merchandise of the same kind.—United States *v.* Bache (59 Fed. Rep., 762), reversing 54 id., 371, and affirming T. D. 12988, G. A. 1539.

(*a*) Rods of smooth, black glass cut to a uniform size of 3 feet in length and put up in bunches, used in the manufacture of imitation jet buttons, precious stones, and other ornaments, are not free.—T. D. 13575, G. A. 1847.

(*b*) Small pieces of colored glass cut into cubic shapes, designed to be used in mosaic work, are not free. The phrase "fit only to be remanufactured" means fit only to be remanufactured into glass or other new articles.—T. D. 13576, G. A. 1848.

DECISIONS UNDER THE ACT OF 1883.

(*c*) Ammeters and voltmeters composed of metal and glass, their predominant use being in connection with electrical plants, held dutiable as manufactnres of glass and metal and not under paragraph 475 as philosophical instrnments.—T. D. 12347, G. A. 1119.

(*d*) Graphoscopes, stereoscopes, and objectives made of wood and glass (glass chief value) are dutiable as manufactures of glass and not as philisophical instruments.—T. D. 10331, G. A. 52.

(*e*) Lenses are dutiable as manufactures of glass and not as philosophical instruments.—T. D. 10404, G. A. 95.

(*f*) Railroad lenses of glass set in metal frames are manufactures of glass and not philosophical instruments.—T. D. 12348, G. A. 1120.

(*g*) Plateaus consisting of disks of plate glass silvered, from 6 to 16 inches in diameter and set into a metal case with feet, the edges of the glass beveled and cut and the surface elaborately etched, held to be looking-glass plates.—In re Maddock (49 Fed. Rep., 219), reversing T. D. 10896, G. A. 391.

(*h*) Window glass about one-eighth of an inch thick, smooth and transparent on one side and ground on the other, is a manufacture of glass and not common window glass.—T. D. 10912, G. A. 407.

(*i*) Plate glass which has passed through the various processes of manufacture up to and including the process of grinding and smoothing on both sides, in which state it is an unfinished product in the manufacture of polished plate glass, but was, according to some of the testimony, an article known to trade as ground glass and used, although to a very limited extent, as such, is dutiable under paragraph 143 and not under paragraph 140 as cast polished plate glass unsilvered.—United States *v.* Semmer (C. C.), (41 Fed. Rep., 324).

(*j*) The similitude clause has no application, inasmuch as the term "manufactures of glass" is an enumeration in the tariff act.—Id.

(*k*) Merchandise consisting of glass disks of various colors and sizes colored and cut in imitation of precious stones is dutiable as a composition of glass and not as an article of glass cut, engraved, painted, colored, etc. Affirming the decision of the Circuit Court.—United States *v.* Popper (C. C. A.), (66 Fed. Rep., 51).

(*l*) Glass broken on the voyage of transportation is free.—T. D. 14500, G. A. 2311.

1897 **113.** Fusible enamel, twenty-five per centum ad valorem.

1894 101. Fusible enamel, * * * twenty-five per centum ad valorem.

1890 122. * * * Fusible enamel, forty-five per centum ad valorem.

1883 [Not enumerated.]

DECISIONS UNDER PARAGRAPH 113, ACT OF 1897.

(*m*) The provision herein for fusible enamel has reference to the commodity imported in the form of powder, in sticks, or in other convenient form for en-

ameling the faces of watches and articles of jewelry, or for other enameling purposes in the arts, and not to articles made of fusible enamel.—T. D. 25509, G. A. 5760.

DECISIONS UNDER THE ACT OF 1894.

(*a*) Glass canes cornelian are dutiable as fusible enamel and not as articles of glass cut.—T. D. 16434, G. A. 3223.

DECISIONS UNDER THE ACT OF 1890.

(*b*) White enamel, cylindrical in form, used in the manufacture of sleeve buttons, watch dials, clock faces, etc., is dutiable as fusible enamel and not as manufactures of glass.—T. D. 14508, G. A. 2319.

(*c*) Certain cube-shaped articles tinted with various colors, used for mosaic pictures or designs, held to be dutiable as fusible enamel and not as manufactures of glass.—T. D. 14854, G. A. 2537.

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*d*) The substance known as watch enamel is dutiable as watch material and not as manufactures of glass. Schedule B was intended to cover only manufactured articles of glass and not the crude material.—Elgin Watch Co. *v.* Spaulding (19 Fed. Rep., 411).

114. Marble in block, rough or squared only, sixty-five cents per cubic foot; onyx in block, rough or squared, one dollar and fifty cents per cubic foot; marble or onyx, sawed or dressed, over two inches in thickness, one dollar and ten cents per cubic foot; slabs or paving tiles of marble or onyx, containing not less than four superficial inches, if not more than one inch in thickness, twelve cents per superficial foot; if more than one inch and not more than one and one-half inches in thickness, fifteen cents per superficial foot; if more than one and one-half inches and not more than two inches in thickness, eighteen cents per superficial foot; if rubbed in whole or in part, three cents per superficial foot in addition; mosaic cubes of marble, onyx, or stone, not exceeding two cubic inches in size, if loose, one cent per pound and twenty per centum ad valorem; if attached to paper or other material, twenty cents per superficial foot and thirty-five per centum ad valorem.

1897

1894

103. Marble of all kinds in block, rough or squared only, fifty cents per cubic foot.

104. Marble, sawed, dressed, or otherwise, including marble slabs, mosaic cubes, and marble paving tiles, eighty-five cents per cubic foot (no slab to be computed at less than one inch in thickness).

1890

123. Marble of all kinds in block, rough or squared, sixty-five cents per cubic foot.

124. Veined marble, sawed, dressed, or otherwise, including marble slabs and marble paving-tiles, one dollar and ten cents per cubic foot (but in measurement no slab shall be computed at less than one inch in thickness).

1883

467. Marble of all kinds, in block, rough or squared, sixty-five cents per cubic foot; veined marble, sawed, dressed, or otherwise, including marble slabs and marble paving-tiles, one dollar and ten cents per cubic foot.

DECISIONS UNDER PARAGRAPH 115, ACT OF 1897.

(*e*) Mexican onyx is dutiable as onyx and not as marble.—T. D. 20888, G. A. 4392.

(*f*) Certain limestone of micaceous appearance and not containing angular fragments is dutiable as marble blocks and is not free under paragraph 508 as breccia nor paragraph 614 as crude mineral.—T. D. 21672, G. A. 4577; compare T. D. 22075, G. A. 4669.

(*a*) Istrian marble, sometimes called Istrian stone, is a species of marble and dutiable as such under this paragraph and not under paragraph 117 as freestone, etc.—T. D. 21915, G. A. 4628.

(*b*) Sawed marble, as understood in trade and commerce, is that which has been cut up by sawing into various sizes ready to be dressed and finished into articles for use.—T. D. 22434, G. A. 4747.

(*c*) Marble blocks varying in weight from 6 to 20 tons apiece, produced by sawing with wire cables from the larger blocks blasted at quarry, are not commercially known as sawed marble, but are known as quarry blocks and are dutiable at 65 cents per cubic foot as marble in blocks and not as marble sawed or dressed.—T. D. 22434, G. A. 4747.

(*d*) Breccia is not dutiable under this paragraph as marble, but is free under paragraph 508.—United States *v.* Jackson (113 Fed. Rep., 1000), affirming T. D. 22075, G. A. 4669, followed; T. D. 23908, G. A. 5187.

(*e*) The provision for marble in block, rough or squared only, is not confined to rectangular blocks, but applies as well to blocks approximating a cylindrical shape known as blocks for columns.—T. D. 24683, G. A. 5425.

(*f*) Pieces of marble cut to size and rubbed and polished, which were ordered and designed for, and when fitted together constitute a floor upon which a baptismal font is to be erected, found to be an entirety and held to be dutiable as a manufacture of marble and not dutiable separately as marble slabs.—T. D. 26366, G. A. 6037.

(*g*) Hauteville stone, a hard, compact limestone of a dull, uniform color, unveined, but susceptible of a good polish, which is used for ornamental and decorative work in the interiors of buildings, held to be dutiable as marble rather than limestone.—T. D. 27157, G. A. 6298, affirmed in Bockmann *v.* United States (154 Fed. Rep., 1000; T. D. 28284).

(*h*) Travertine, a crystalline variety of limestone occurring in abundance around Tivoli, in Italy, and used extensively for exterior work, is dutiable as limestone and not as marble.—T. D. 27568, G. A. 6422.

(*i*) Onyx in the form of blocks, rough or squared, styled Mexican onyx, is dutiable as onyx under this paragraph.—T. D. 27846, G. A. 6519.

DECISIONS UNDER THE ACT OF 1894.

(*j*) Istrian stone or marble, quarried in Istria some 10 miles from Trieste, is dutiable as marble and not as limestone.—Fisher *v.* United States (91 Fed. Rep., 759), affirming T. D. 17928, G. A. 3803.

(*k*) Rectangular pieces of marble with smooth surfaces, 10 by 20 inches in dimensions and seven-eighths of an inch thick, used for flooring hotels and other buildings are "marble paving tiles" and not "marble slabs." They are dutiable by the actual cubic foot and not by the constructive measurement provided for slabs.—T. D. 18626, G. A. 4024.

DECISIONS UNDER THE ACT OF 1890.

(*l*) So-called "Mexican onyx," a mineral consisting chiefly of carbonate of lime and certain impurities, principally ferrous oxides, imparting to the material its beautiful and variegated colors, crystalline in structure, and belonging scientifically to the group of calcites, recognized by leading dictionaries and encyclopedias as belonging to the general class of marble, used for the same general purposes in ornamental and interior decoration as marble, and being worked and finished by the same processes, is dutiable as marble

and not as limestone, nor is it free as a crude mineral. Affirming T. D. 13669, G. A. 1907; T. D. 15999, G. A. 3023.—Mexican Onyx & Trading Co. *v.* United States (C. C.), (66 Fed. Rep., 732).

(*a*) Slabs of veined marble polished and dressed after being sawed, used for sidewalks, corridors, etc., are dutiable as veined marble and not as manufactures of marble.—T. D. 13969, G. A. 2074.

(*b*) Veined marble slabs and moldings are dutiable under this paragraph and not as manufactures of marble.—T. D. 14543, G. A. 2335.

(*c*) Marble mosaics used for making floors and pavements, by being embedded in cement, dutiable by assimilation as marble paving tiles and not as marble in blocks, nor as manufactures of marble, nor as nonenumerated manufactured articles.—T. D. 13949, G. A. 2054.

(*d*) Pieces of marble less than an inch in length and breadth, and pasted on paper in the form of blocks, or loose in bags, and intended to be embedded in cement, so as to form a mosaic pavement, are dutiable at $1.10 per cubic foot as marble paving tiles and not at 50 cents per foot under paragraph 125. Sustaining the circuit court.—United States *v.* Davis (C. C. A.), (54 Fed. Rep., 147).

(*e*) Protest against the measurement of marble overruled.—T. D. 12257, G. A. 1071.

DECISIONS UNDER THE ACT OF 1883.

(*f*) So-called Mexican onyx, not being a chalcedony or onyx proper, as defined in mineralogy, but being a carbonate of lime, containing a small proportion of carbonate of magnesia and ferrous oxides, and having the other characteristics of marble in respect of texture, hardness, and capacity for being worked and polished, is dutiable under this paragraph as marble and not as unmanufactured or undressed stone, nor is it free as bearing a similitude in material, quality, and use to agates unmanufactured, or as crude mineral.—Batterson *v.* Magone (C. C.), (48 Fed. Rep., 289).

(*g*) Small pieces of marble from three-quarters of an inch to half an inch square, used in making marble mosaic floors, which are worked into figures in the floor and after being embedded in cement are polished, are dutiable under this paragraph as marble paving tiles, there being no specification in the law as to the size of the latter, and not as a manufacture of marble, though they are often arranged in patterns and held so by gummed paper before importation.—Davis *v.* Seeberger (C. C.), (44 Fed. Rep., 260).

(*h*) Small blocks of marble about half an inch square, used for mosaics, mural decorations, and pavements in vestibules, are dutiable either as marble in blocks or as manufactures of marble, to the exclusion of the general clause "all other manufactures not before enumerated."—Baumgarten *v.* Magone (C. C.), (50 Fed. Rep., 69); In re Herter Bros. (C. C.), (50 Fed. Rep., 72); reversed (53 Fed. Rep., 913).

(*i*) It is a question for the jury whether the words "marble in block" have a special trade meaning limiting them to large, roughly hewed blocks as they come from the quarry, so as to exclude marble blocks about half an inch square used in mosaics.—Id.

(*j*) Small cubes or half cubes, some of which are manufactured from veined marble and some of marble not veined, made from waste marble partly by hand and partly by machinery, sawed on one face, and suitable in the condition as imported to be laid in cement for certain ordinary kinds of mosaic floors or pavements, but not for fine work, are dutiable; those of them which are of veined

marble as "veined marble," and the remainder which are of marble not veined by similitude to marble paving tiles under section 2499. 50 Fed. Rep., 72, reversed.—In re Herter Bros. (C. C. A.), (53 Fed. Rep., 913).

(*a*) As the protest claims only that the merchandise is dutiable as marble in block, at 65 cents per cubic foot, and does not raise the claim that it is dutiable either as veined marble or as marble paving tiles, in fact or by similitude, *Held*, that the judgment of the circuit court reversing the Board of General Appraisers, affirming the decision of the collector classifying these articles under paragraph 468 as manufactures of marble is affirmed, because of the insufficiency of the protest.—In re Herter Bros. (C. C. A.), (53 Fed. Rep., 913).

1897 **115.** Manufactures of agate, alabaster, chalcedony, chrysolite, coral, cornelian, garnet, jasper, jet, malachite, marble, onyx, rock crystal, or spar, including clock cases with or without movements, not specially provided for in this Act, fifty per centum ad valorem.

1894 105. Manufactures of marble, onyx, or alabaster not specially provided for in this Act, forty-five per centum ad valorem.
351. Manufactures of * * * coral, * * * jet, * * * spar, * * * twenty-five per centum ad valorem.

1890 125. Manufactures of marble not specially provided for in this Act, fifty per centum ad valorem.
459. Manufactures of alabaster * * * coral * * * jet * * * spar * * * or of which these substances or either of them is the component material of chief value, not specially provided for in this Act, twenty-five per centum ad valorem; * * *.

1883 394. Alabaster and spar statuary and ornaments, ten per centum ad valorem.
421. Coral, cut, manufactured, or set, twenty-five per centum ad valorem.
458. Jet, manufactures and imitations of, twenty-five per centum ad valorem.
468. All manufactures of marble not specially enumerated or provided for in this Act, fifty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 115, ACT OF 1897.

(*b*) Manufactures of agate consisting of bearings for weighing scales, styli, cane heads, handles for penholders, and other articles, dutiable as manufactures of agate and not under paragraph 435 as precious stones.—T. D. 19457, G. A. 4174.

(*c*) Compass jewels somewhat less than a sixteenth of an inch in length and diameter, composed, respectively, of white and yellow agate, cut concave or cup shaped at the ends and having a single hole partly drilled through at one end, shaped somewhat like an hourglass, designed for use as bearings for the lower staff of compasses, not intended nor suitable for use as jewels in the manufacture of clocks or watches, are dutiable as manufactures of agate and not under paragraph 191 as watch or clock jewels nor under paragraph 435 as precious stones cut.—T. D. 22840, G. A. 4873.

(*d*) Certain varieties of agate and onyx for use in jewelry held to be dutiable as precious stones.—T. D. 25525, G. A. 5768.

(*e*) Agate scale bearings are dutiable as manufactures of agate.—Smith *v.* Computing Scale Company (147 Fed. Rep., 890; T. D. 27263).

(*f*) Small pieces of agate which have been cut, polished, and grooved for use as scale bearings are dutiable as manufactures of agate and not as precious stones.—United States *v.* Lorsch (158 Fed. Rep., 398; T. D. 28513), reversing 152 id., 591 (T. D. 27829), and T. D. 25865, G. A. 5875.

(*a*) The presence in a tariff provision of the words "not specially provided for" and their absence from another provision does not require that an article covered by the terms of both provisions should be transferred from the provision which is so limited to that which is not, where the former enumerates specifically a species, as "manufactures of agate," which is included in the latter only by a general term, as "precious stones advanced."—Ibid.

(*b*) All varieties of coral, without regard to value, suitable for use in the construction of jewelry including drilled corals and branch corals strung on cotton threads, are dutiable as precious stones not set and not as heads nor as manufactures of coral. T. D. 27726, G. A. 6482, modified.—T. D. 28131, G. A. 6584.

(*c*) Counter pivots or bearing surfaces for music boxes or for cap jewels, etc., in electrical instruments, composed of garnet, cut cabochon, or oval on one side and flat on the other, polished, and about a quarter of an inch in diameter, and which are not suitable for use as watch or clock jewels, are dutiable as manufactures of garnet and not under paragraph 435 as precious stones.—T. D. 22806, G. A. 4866.

(*d*) Garnets cut and polished for jewelry purposes are dutiable under paragraph 435 as precious stones and not under this paragraph as manufactures of garnet.—T. D. 23559, G. A. 5091.

(*e*) Marble or onyx clock cases containing clock movements are dutiable as manufactures of marble or onyx and the metal movements or works of the clocks are dutiable as parts of clocks under paragraph 191.—T. D. 20103, G. A. 4279.

(*f*) The above rule is to be followed whether such clocks are invoiced as entireties or are invoiced so as to show the value of the cases or movements separately.—U. S. *v.* Crowley (55 Fed. Rep., 283); In re Crowley (50 Fed. Rep., 465) followed.—T. D. 20103, G. A. 4279.

(*g*) Statues cut, carved, or otherwise wrought by hand from a solid block or mass of marble, alabaster, or stone by a professional sculptor, or under his direction or supervision, are entitled to entry under paragraph 454, without regard to the purpose for which they are to be used, the degree of artistic merit they possess, or the fact that they are copied from the work of other sculptors.—T. D. 23955, G. A. 5196.

(*h*) Rough blocks of marble approximately cylindrical in shape are not manufactures of marble.—T. D. 24683, G. A. 5425.

(*i*) A marble fountain, so called, consisting of a group representing 2 reclining human figures with a surrounding basin carved in marble in the form of a shell, the figures constituting the most prominent and significant feature of the work, held to be statuary within the meaning of paragraph 454 and section 3. Accessory appliances for throwing streams of water over the group and illuminating it to heighten its effect, but which are not incorporated with it structurally, held to be separate articles for duty purposes.—T. D. 26247, G. A. 6008.

(*j*) Pieces of marble cut to size and rubbed and polished, which were ordered and designed for, and when fitted together constitute a floor upon which a baptismal font is to be erected, found to be an entirety and held to be dutiable as a manufacture of marble and not dutiable separately as marble slabs.—T. D. 26366, G. A. 6037.

(*k*) A sculptured marble baptismal font of Romanesque design, imported for the use and by order of a religious institution, held to be entitled to free

entry under paragraph 649 and not dutiable as a manufacture of marble.—T. D. 27253, G. A. 6328.

(*a*) A marble monument upon which the only free sculpture is a cornice a bust in bas-relief, and a garland of flowers covering but a slight area of the marble surface, the remaining carving consisting of plain paneling and beveling, is not a "work of art" within the meaning of paragraph 703 and is properly assessed for duty as a manufacture of marble under this paragraph, even though imported for presentation to a church.—T. D. 27914, G. A. 6543.

(*b*) Pieces of white onyx in the form of keystones, fit only to be mounted for use as jewelry, are dutiable as precious stones cut but not set, under paragraph 435, and not as manufactures of onyx not specially provided for under this paragraph.—T. D. 26014, G. A. 5915.

(*c*) Rock-crystal balls suitable for jewelry purposes and not exceeding 1 inch in diameter are dutiable as precious stones cut; exceeding 1 inch in diameter as manufactures of rock crystal.—T. D. 27160, G. A. 6301.

DECISIONS UNDER THE ACT OF 1894.

(*d*) A marble mosaic picture held dutiable as a manufacture of marble and not as an article composed of an earthen or mineral substance nor as a manufacture of slate.—T. D. 16116, G. A. 3080.

(*e*) Marble mosaic pictures held dutiable as manufactures of marble and not as mosaic cubes, nor as a nonenumerated manufactured article, nor free by similitude as paintings.—T. D. 16821, G. A. 3340.

(*f*) Serpentine marble or verde de prato is dutiable as a manufacture of marble and not as articles composed of earthen or mineral substances nor as a nonenumerated article.—T. D. 17960, G. A. 3835.

(*g*) Marble plinths for pedestals are dutiable as manufactures of marble.—T. D. 16417, G. A. 3206.

(*h*) Alabaster statuettes and busts not being works of art nor the professional productions of a statuary or sculptor are dutiable as manufactures of alabaster.—T. D. 17330, G. A. 3550.

DECISIONS UNDER THE ACT OF 1890.

(*i*) Marble mosaics are manufactures of marble and not marble paving tiles.—T. D. 11035, G. A. 478; T. D. 11712, G. A. 817.

(*j*) Marble mosaic chips are manufactures of marble.—T. D. 12363, G. A. 1135.

(*k*) Verde de prato is marble and not alabaster.—T. D. 12140, G. A. 1002.

(*l*) A monument consisted of 3 pieces of chiseled marble. The principal piece is surmounted by a cross and is ornamented with sculptural flowers, torches, and beveled work, and has in bas-relief the figure of an angel bearing a babe. Held dutiable as a manufacture of marble and the piece with bas-relief not dutiable as statuary.—T. D. 12243, G. A. 1057.

(*m*) A marble statue of Psyche, the wings detached and provided with pins for attachment to the statue, is dutiable as a manufacture of marble and not as statuary.—T. D. 12453, G. A. 1191.

(*n*) Four cheap pieces of marble statuary held dutiable as manufactures of marble and not as the professional productions of a statuary or sculptor.—T. D. 12837, G. A. 1433.

(*a*) Malachite vases, slabs, and columns held dutiable as manufactures of marble by similitude and not as nonenumerated articles.—T. D. 14916, G. A. 2545.

(*b*) Mexican onyx dutiable as manufacture of marble.—T. D. 18728, G. A. 4041.

(*c*) Onyx clocks held to be manufactures of metal and marble, marble chief value.—T. D. 12556, G. A. 1240; T. D. 13308, G. A. 1688.

(*d*) Vases, columns, and clock cases composed of a substance commonly called onyx or onyx marble dutiable as a manufacture of marble.—T. D. 13373, G. A. 1753.

(*e*) Wall or mantel clocks with metal movements and cases of marble or onyx, the marble or onyx chief value, are dutiable as manufactures of marble and not as chronometers nor as watches.—T. D. 15978, G. A. 3002.

(*f*) Vases and cups made of alabaster held to be manufactures of alabaster and not dutiable as statuary.—T. D. 12825, G. A. 1421.

(*g*) Certain artificial teeth held to be manufactures of spar.—T. D. 11019, G. A. 462.

(*h*) Calc-spar prisms are dutiable as manufactures of spar.—T. D. 12383, G. A. 1155.

(*i*) Parts of polariscopes (Nicol prisms, well pieces, and barrel pieces) composed of brass and spar, spar chief value, held to be dutiable as manufactures of spar and not manufactures of metal.—T. D. 13187, G. A. 1608.

(*j*) Cylindrical pieces of agate, bloodstone or ironstone, slightly flattened, some unset and some mounted in a brass ferrule attached to a wooden handle, knowu as cut tooth-polishing stones and burnishers, used by bookbinders, are free as polishing stones, and not dutiable as manufactures of metal, nor as nonenumerated manufactured articles.—T. D. 13795, G. A. 1989.

DECISIONS UNDER THE ACT OF 1883.

(*k*) Certain merchandise held to be dutiable as manufactures of jet.—T. D. 14412, G. A. 2296.

(*l*) Narrow cotton trimmings covered with black glass beads, known in trade as jet beadings or trimmings or imitation of jet, is dutiable as manufacture of jet, and not as bead ornaments.—Loewenthal *v.* United States (91 Fed. Rep., 644).

(*m*) Alabaster figures dutiable as manufactures of marble and not free as tools of trade.—T. D. 10405, G. A. 96.

(*n*) Marble mosaic is dutiable as a manufacture of marble and not as marble paving tile, or by similitude as resembling it.—T. D. 10497, G. A. 147.

(*o*) Marble mosaic chips are manufactures of marble.—T. D. 10897, G. A. 392.

(*p*) A marble memorial tablet ready for the inscription held to be a manufacture of marble, and not a work of art.—T. D. 11598, G. A. 773.

(*q*) Merchandise invoiced as "Onyx columns, vases, and candelabras," being a stalagmite formation of lime, resembling in its chemical composition and in its structure the finer varieties of marble, known to dealers as onyx marble, or onyx, is dutiable under this paragraph as bearing a similitude to manufactures of marble, and not as articles wholly manufactured not otherwise provided for.—Mandel *v.* Seeberger (C. C.), (39 Fed. Rep., 760).

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*a*) Under this act as amended by the act of March 3, 1857 (11 Stat., 192), coral cut into the form of a cameo, not set, and known as coral cameo in commerce, is dutiable at 24 per cent ad valorem as coral cut or manufactured and not at 8 per cent as cameos not set. The specific description in the act of 1846 must prevail over the commercial designation known at the time of the passage of the act.—Bailey et al. *v.* Schell (5 Blatchf., 195; 2 Fed. Cas. 382).

(*b*) Marble which has been cut in blocks simply for convenience in transportation is not manufactured and is free.—United States *v.* Wilson (1 Hunt, Mer. Mag., 167; 28 Fed. Cas., 724).

1897 **116.** Burrstones, manufactured or bound up into millstones, fifteen per centum ad valorem.

1894 638. * * *; Burrstone in blocks, * * * or manufactured, or bound up into millstones; * * * (Free.)

1890 126. Burrstones manufactured or bound up into millstones, fifteen per centum ad valorem.

1883 406. Burrstones, manufactured or bound up into millstones, twenty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 116, ACT OF 1897.

(*c*) Burrstone is a cellular variety of quartz from which the best millstones are made, and is differentiated in the tariff from sandstone, freestone, and other like varieties of mineral. Millstones made of sandstone or lava are therefore not burrstones within the meaning of this paragraph or of paragraph 671.—T. D. 23949, G. A. 5194.

(*d*) Burrstones in a rough-quarried condition in irregular circular form with a hole drilled in the center and encircled by an iron band are not dutiable under this paragraph, but free under paragraph 671.—T. D. 23949, G. A. 5194, modified; T. D. 24325, G. A. 5312.

DECISIONS UNDER THE ACT OF 1894.

(*e*) Upper millstones made of a rough and pebbly material, which renders them unsuitable as grindstones, known as Darby Peak millstones, and to be used in connection with lower burrstones, are not free. Duty was assessed as grindstones. The protest only claiming that the stones were free under this paragraph, the Board does not decide as to the correct classification.—T. D. 17440, G. A. 3614.

DECISIONS UNDER THE ACT OF 1890.

(*f*) Granite stones used for crushing wood pulp are millstones and not grindstones.—T. D. 11686, G. A. 791.

1897 **117.** Freestone, granite, sandstone, limestone, and other building or monumental stone, except marble and onyx, unmanufactured or undressed, not specially provided for in this act, twelve cents per cubic foot.

1894 105½. Freestone, granite, sandstone, limestone, and other building or monumental stone, except marble, unmanufactured or undressed, not specially provided for in this act, seven cents per cubic foot.

1890 127. Freestone, granite, sandstone, limestone, and other building or monumental stone, except marble, unmanufactured or undressed, not specially provided for in this act, eleven cents per cubic foot.

1883 487. Stones, unmanufactured or undressed, freestone, granite, sandstone, and all building or monumental stone, except marble, not specially enumerated or provided for in this act, one dollar per ton * * *.

DECISIONS UNDER PARAGRAPH 117, ACT OF 1897.

(*a*) Blocks of gypsum are not dutiable as monumental stone.—T. D. 26513, G. A. 6081.

(*b*) Hauteville stone, a hard, compact limestone of a dull uniform color, unveined, but susceptible of a good polish, which is used for ornamental and decorative work in the interiors of buildings, held to be dutiable as marble rather than limestone.—T. D. 27157, G. A. 6298; affirmed in Bockmann *v.* United States (154 Fed. Rep., 1000; T. D. 28284).

(*c*) Travertine, a crystalline variety of limestone occurring in abundance around Tivoli, in Italy, and used extensively for exterior work, is dutiable as limestone and not as marble.—T. D. 27568, G. A. 6422.

(*d*) Granite is dutiable under this paragraph at the rate named therein on the quantity of granite actually imported, without reference to the uses to which the article is to be put after importation.—T. D. 27587, G. A. 6432.

(*e*) Blocks of granite, rough and irregular in shape, are subject to duty at the rate of 12 cents per cubic foot on the actual cubical quantity imported.—T. D. 27934, G. A. 6546.

DECISIONS UNDER THE ACT OF 1883.

(*f*) Certain soft stone in rough, undressed blocks, which was invoiced as gypsum, was chemically sulphate of lime 98 per cent pure, and was used for carvings in a church, was held to be dutiable as monumental stone and not free as sulphate of lime unground.—United States *v.* Batterson (T. D. 26319).

118. Freestone, granite, sandstone, limestone, and other building or
1897 monumental stone, except marble and onyx, not specially provided for in this Act, hewn, dressed, or polished, fifty per centum ad valorem.

106. Freestone, granite, sandstone, limestone, and other building or
1894 monumental stone, except marble, not specially provided for in this Act, hewn, dressed, or polished, thirty per centum ad valorem.

128. Freestone, granite, sandstone, limestone, and other building or
1890 monumental stone, except marble, not specially provided for in this act, hewn, dressed, or polished, forty per centum ad valorem.

487. Stones, * * * freestone, granite, sandstone, and all build-
1883 ing or monumental stone, except marble, not specially enumerated or provided for in this act, * * * ; and upon stones as above, hewn, dressed, or polished, twenty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 118, ACT OF 1897.

(*g*) Lava rock is a building stone, and when hewn is dutiable as such.—T. D. 23030, G. A. 4923.

(*h*) Stone lanterns from Japan, made of a soft stone resembling the quality of granite which is known as granulyte, and displaying the typical characteristics of granite, held dutiable as dressed granite.—T. D. 25743, G. A. 5835.

(*i*) Granite imported in sections, dressed and polished ready to be erected as monuments, is dutiable as granite hewn, dressed, or polished, and not as articles composed of mineral substances.—Baldwin *v.* United States (149 Fed. Rep., 1022; T. D. 27802), affirming 144 id., 702; T. D. 27066, and T. D. 26334, G. A. 6026, followed; T. D. 27869, G. A. 6529.

(*j*) So-called stone lanterns used in garden ornamentation, made of dressed granite and other stone, held not to be dutiable under the provision for dressed granite, but as unenumerated manufactured articles.—Vantine *v.* United States (159 Fed. Rep., 289; T. D. 28543); T. D. 25743, G. A. 5835, in effect overruled.

DECISIONS UNDER THE ACT OF 1890.

(*a*) Polished granite pieces packed in separate cases, intended as a monument, are dutiable as granite pieces polished.—T. D. 12362, G. A. 1134.

(*b*) Dressed granite in shapes and sizes suitable for paving stones held dutiable as dressed granite.—T. D. 13659, G. A. 1897.

(*c*) Building or paving stones of porphyritic rock held dutiable as building stones.—T. D. 14227, G. A. 2191.

1897 **119.** Grindstones, finished or unfinished, one dollar and seventy-five cents per ton.

1894 107. Grindstones, finished or unfinished, ten per centum ad valorem.

1890 129. Grindstones, finished or unfinished, one dollar and seventy-five cents per ton.

1883 438. Grindstones, finished or unfinished, one dollar and seventy-five cents per ton.

DECISIONS UNDER PARAGRAPH 119, ACT OF 1897.

(*d*) So-called Derby Peak millstones, made of sandstone, are not grindstones under this paragraph.—T. D. 23949, G. A. 5194.

DECISIONS UNDER THE ACT OF 1890.

(*e*) Small grindstones held dutiable as such and not free as whetstones.—T. D. 13679, G. A. 1917.

1897 **120.** Slates, slate chimney-pieces, mantels, slabs for tables, roofing slates, and all other manufactures of slate, not specially provided for in this Act, twenty per centum ad valorem.

1894 108. Slates, slate chimney-pieces, mantels, slabs for tables, and all other manufactures of slate not specially provided for in this Act, twenty per centum ad valorem.
109. Roofing slates, twenty per centum ad valorem.

1890 130. Slates, slate chimney-pieces, mantels, slabs for tables, and all other manufactures of slate, not specially provided for in this act, thirty per centum ad valorem.
131. Roofing slates, twenty-five per centum ad valorem.

1883 131. Slates, * * * slate chimney-pieces, mantels, slabs for tables, and all other manufactures of slate, thirty per centum ad valorem.
132. Roofing slates, twenty-five per centum ad valorem.

DECISIONS UNDER THE ACT OF 1890.

(*f*) Small pieces of slate, to be placed in wood cases and used as slate pencils, are manufactures of slate and not slate pencils.—T. D. 11228, G. A. 587.

(*g*) Plates of common window glass ground on one side, provided with wooden frames and accompanied with designs painted on paper, intended to be reproduced on the ground surface by tracing with a lead pencil (no slate in the composition), are not slates.—T. D. 13197, G. A. 1618.

SCHEDULE C.—METALS AND MANUFACTURES OF.

1897 **121.** Iron ore, including manganiferous iron ore, and the dross or residuum from burnt pyrites, forty cents per ton: *Provided*, That in levying and collecting the duty on iron ore no deduction shall be made from the weight of the ore on account of moisture which may be chemically or physically combined therewith; basic slag, ground or unground, one dollar per ton.

1894 109½. Iron ore, including manganiferous iron ore, also the dross or residuum from burnt pyrites, forty cents per ton.

133. Iron ore, including manganiferous iron ore, also the dross or residuum from burnt pyrites, seventy-five cents per ton * * * *And*
1890 *provided further*, That in levying and collecting the duty on iron ore no deduction shall be made from the weight of the ore on account of moisture which may be chemically or physically combined therewith.

1883 144. Iron ore, including manganiferous iron ore, also the dross or residuum from burnt pyrites, seventy-five cents per ton. * * *

DECISIONS UNDER PARAGRAPH 121, ACT OF 1897.

(*a*) Basic slag is dutiable at $1 per ton and is not free under paragraph 639 as a substance used only for manure.—T. D. 22522, G. A. 4778.

(*b*) Hematite ore is dutiable as iron ore and not as a color.—Francklyn *v.* United States (119 Fed Rep., 470), followed; T. D. 24189, G. A. 5267.

DECISIONS UNDER THE ACT OF 1890.

(*c*) Crude hematite ore is dutiable as iron ore.—T. D. 12663, G. A. 1312.

(*d*) Bog iron ore is dutiable as iron ore.—T. D. 13943, G. A. 2048.

(*e*) Pyrites ore containing 37.65 per cent of sulphur and 1.73 of copper is free.—T. D. 10924, G. A. 419.

(*f*) The amount of copper in sulphur ore should be determined by fire assay, and the fire assay may be ascertained by deducting 1.3 per cent from the result of the electrolytic assay.—T. D. 13798, G. A. 1992.

(*g*) Blue billy and purple ore, the dross or residuum from burnt pyrites, is dutiable at 75 cents per ton, and not as brick, as metal unwrought, or as a nonenumerated manufactured article.—T. D. 14385, G. A. 2269.

DECISIONS UNDER THE ACT OF 1883.

(*h*) Protest claiming that the iron ore of commerce is ore in a dry state (212 degrees Fahrenheit) overruled.—T. D. 10235, G. A. 13.

(*i*) Iron ore is dutiable on the number of pounds reported by the United States weigher, and not on the ore after the moisture is dried out of it.—Earnshaw *v.* Cadwalader (145 U. S., 247).

122. Iron in pigs, iron kentledge, spiegeleisen, ferro-manganese, ferro-
1897 silicon, wrought and cast scrap iron, and scrap steel, four dollars per ton; but nothing shall be deemed scrap iron or scrap steel except waste or refuse iron or steel fit only to be remanufactured.

110. Iron in pigs, iron kentledge, spiegeleisen, ferro-manganese, ferro-
1894 silicon, wrought and cast scrap iron, and scrap steel, four dollars per ton; but nothing shall be deemed scrap iron or scrap steel except waste or refuse iron or steel fit only to be remanufactured.

134. Iron in pigs, iron kentledge, spiegeleisen, ferro-manganese, ferro-
1890 silicon, wrought and cast scrap iron, and scrap steel, three-tenths of one cent per pound; but nothing shall be deemed scrap iron or scrap steel except waste or refuse iron or steel fit only to be remanufactured.

145. Iron in pigs, iron kentledge, spiegeleisen, wrought and cast scrap
1883 iron, and scrap-steel, three-tenths of one per cent per pound; but nothing shall be deemed scrap-iron or scrap-steel except waste or refuse iron or steel that has been in actual use and is fit only to be remanufactured.

(*j*) In making steel boiler plates the plates, after leaving the rolls, are subject to a process of shearing whereby the rough, ragged, and uneven edges are cut off, so as to leave the boiler plate true and commercially acceptable and practically serviceable. The pieces which fall off in this process are rough and irregular in size and shape and are known in the trade as scrap steel, and are only used for manufacture by remelting or heating and welding together

for making tacks and trunk iron. Such merchandise is dutiable at $4 per ton and not under paragraph 135 as steel in all forms and shapes.—T. D. 22673, G. A. 4825. See Schlesinger *v.* Beard 120 U. S., 264.

(*a*) Boiler-plate shearings are dutiable as scrap steel.—United States *v.* Milne (117 Fed. Rep., 352), affirming T. D. 22673, G. A. 4825, followed; T. D. 23888, G. A. 5182.

(*b*) Old locomotive tires, still retaining their character as tires, are not scrap steel.—T. D. 24369, G. A. 5325.

(*c*) Old steel rails broken into pieces of irregular length and otherwise damaged so that they are fit only for remanufacture, held to be dutiable as scrap steel under the provisions of this paragraph.—T. D. 26871, G. A. 6214.

(*d*) Old, worn-out chains, fit only for remanufacture, are dutiable as scrap iron.—T. D. 26917, G. A. 6231; affirmed in Sheldon *v.* United States (152 Fed. Rep., 318; T. D. 27852), and in 159 *id.*, 105; T. D. 28602.

(*e*) Old fish plates declared to be so old and worn as to be wholly useless for rail and track purposes, and fit only for remanufacture, are held to be dutiable as scrap steel.—Ginsburg *v.* United States (147 Fed. Rep., 530; T. D. 27228), reversing T. D. 24605, G. A. 5398.

(*f*) Old steel rails which retain their identity as rails, although because of their pattern they are not likely to be used for railway purposes in this country, are dutiable as steel rails and not as scrap steel.—T. D. 28175, G. A. 6594.

(*g*) New steel rails, whose commercial value has been depreciated by reason of certain defects, held not to have lost their identity as rails and to be dutiable as such and not as scrap iron or steel.—Illinois Central Railroad Company *v.* McCall (147 Fed. Rep., 925; T. D. 26639).

(*h*) Ferrochrome, ferrotungsten, ferromolybdenum and ferrovanadium are dutiable by similitude to ferromanganese and not as unwrought metals under paragraph 183. These ferros, which, even to experts, look like ferromanganese, are held to be similar to the latter substance in quality and use, notwithstanding that they produce different results and are not applied at the same stage in the process of making steel, and therefore to be within the purview of the similitude clause in section 7, tariff act of 1897.—United States *v.* Roessler (137 Fed. Rep., 770; T. D. 26127), affirming 131 Fed. Rep., 576; T. D. 25392, and an unpublished G. A. decision following T. D. 23909, G. A. 5188, and in effect overruling T. D. 23617, G. A. 5104, followed; T. D. 26788, G. A. 6173.

(*i*) Chromium, chrome metal, molybdenum, molybdenite, and other similar substances used for imparting certain qualities to steel are dutiable by similitude to ferromanganese.—T. D. 26788, G. A. 6173, and the authorities therein cited, followed. T. D. 26901, G. A. 6227; affirmed by consent in suits 4159, etc., Unites States *v.* Hensel et al. (T. D. 28008).

(*j*) So-called alloys composed of iron, manganese, and tin, used in imparting certain qualities to bronze and also to steel, held not to be dutiable by similitude to ferromanganese, but to be dutiable under the provision in paragraph 183 for "metallic mineral substances in a crude state, or unwrought metals."—Thomas *v.* Cramp (142 Fed. Rep., 734; T. D. 27034), affirming 139 Fed. Rep., 303; T. D. 26595, and reversing Abstract 1530 (T. D. 25312), in part followed; United States *v.* Roessler (137 Fed. Rep., 770; T. D. 26127), compared; T. D. 27107, G. A. 6284.

DECISIONS UNDER THE ACT OF 1894.

(*k*) Small lumps, slivers and scales of iron, are dutiable under this paragraph and not as waste.—T. D. 18080, G. A. 3882.

(*a*) Ferrochrome, which is a product obtained by smelting chromic ore, is dutiable under this paragraph by reason of its similarity in use to ferromanganese and not as a nonenumerated article, both articles being used in the manufacture of steel to produce a tough, hard quality, the former when the iron ore contains an excess of phosphorous and the latter when it shows an excess of sulphur.—Dana *v.* United States (C. C.), (91 Fed. Rep., 522); United States *v.* Dana (C. C. A.), (99 Fed. Rep., 433; T. D. 22161, G. A. 4699.

DECISIONS UNDER THE ACT OF 1890.

(*b*) Steel boiler-plate shearings as scrap steel.—T. D. 11356, G. A. 639.

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*c*) Punchings and clippings of wrought-iron boiler plate and of wrought sheet iron, left after the completion of the process of the manufacture of the boiler plates into boilers, and of the ends of the bridge rods and beams of wrought iron, cut off to bring the rods and beams to the required length and to remove imperfections, were in "actual use," within the meaning of the statute, in the manufacture of those respective things, and on importation into the United States are subject to duty as wrought scrap iron.—Schlesinger *v.* Beard, 120 U. S., 264. See T. D. 22673, G. A. 4825.

123. Bar iron, square iron, rolled or hammered, comprising flats not
1897 less than one inch wide nor less than three-eighths of one inch thick, round iron not less than seven-sixteenths of one inch in diameter, six-tenths of one cent per pound.

112. Bar iron, rolled or hammered, comprising flats not less than one inch wide nor less than three-eighths of one inch thick, six-tenths of one cent per pound; round iron not less than three-fourths of one inch in diameter, and square iron not less than three-fourths of one inch
1894 square, six-tenths of one cent per pound; flats less than one inch wide, or less than three-eighths of one inch thick, round iron less than three-fourths of one inch and not less than seven-sixteenths of one inch in diameter; and square iron less than three-fourths of one inch square, six-tenths of one cent per pound.

135. Bar-iron, rolled or hammered, comprising flats not less than one inch wide, nor less than three-eighths of one inch thick, eight-tenths of one cent per pound; round iron not less than three-fourths of one inch in diameter, and square iron not less than three-fourths of one inch
1890 square, nine-tenths of one cent per pound; flats less than one inch wide, or less than three-eighths of one inch thick; round iron less than three-fourths of one inch and not less than seven-sixteenths of one inch in diameter; and square iron less than three-fourths of one inch square, one cent per pound.

148. Bar-iron, rolled or hammered, comprising flats not less than one inch wide, nor less than three-eighths of one inch thick, eight-tenths of one cent per pound; comprising round iron not less than three-fourths of one inch in diameter, and square iron not less than three-fourths of
1883 one inch square, one cent per pound; comprising flats less than one inch wide, or less than three-eighths of one inch thick; round iron less than three-fourths of one inch and not less than seven-sixteenths of one inch in diameter, and square iron less than three-fourths of one inch square, one and one-tenth of one cent per pound * * *.

DECISIONS UNDER PARAGRAPH 123, ACT OF 1897.

(*d*) There is no distinction in meaning between the bar iron provided for in this paragraph and the iron bars provided for in the second proviso to paragraph 124; hence, such merchandise, when made by the charcoal process, is dutiable under the said second proviso to paragraph 124 and not under paragraph 123.—Milne *v.* United States 115 Fed. Rep., 410, reversing T. D. 22708, G. A. 4834 on this point, followed; T. D. 23833, G. A. 5166.

(*a*) Iron in the form of muck bars, so called, produced by rolling wrought iron through a set of rolls after it comes from the puddling furnace, is dutiable as bar iron.—Moorhead *v.* United States (127 Fed. Rep., 779; T. D. 24974), affirming T. D. 24324, G. A. 5311.

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*b*) Small pieces of round iron, from 3 to 8 inches in length and about half an inch in diameter, entered as hardware and duty assessed under this paragraph at $37 a ton as rolled bar or bolt iron. The importer claimed that they were dutiable as manufactures of iron not otherwise specified under the act of May 22, 1824, section 1, clause 5, paragraph 1; or as scrap iron dutiable at 62½ cents per hundredweight. The jury found that the duty was properly assessed.—United States *v.* Sarchet (Gilp., 273; 27 Fed. Cas., 958).

124. Round iron, in coils or rods, less than seven-sixteenths of one inch in diameter, and bars or shapes of rolled or hammered iron, not specially provided for in this Act, eight-tenths of one cent per pound: *Provided*, That all iron in slabs, blooms, loops, or other forms less finished
1897 than iron in bars, and more advanced than pig iron, except castings, shall be subject to a duty of five-tenths of one cent per pound: *Provided further*, That all iron bars, blooms, billets, or sizes or shapes of any kind, in the manufacture of which charcoal is used as fuel, shall be subject to a duty of twelve dollars per ton.

111. Round iron, in coils or rods, less than seven-sixteenths of one inch in diameter, and bars or shapes of rolled iron, not specially provided for in this Act, eight-tenths of one cent per pound: *Provided*, That all iron in slabs, blooms, loops, or other forms less finished than iron in bars,
1894 and more advanced than pig iron, except castings, shall be subject to a duty of five-tenths of one cent per pound: *Provided further*, That all iron bars, blooms, billets, or sizes or shapes of any kind, in the manufacture of which charcoal is used as fuel, shall be subject to a duty of twelve dollars per ton.

136. Round iron, in coils or rods, less than seven-sixteenths of one inch in diameter, and bars or shapes of rolled iron, not specially provided for in this act, one and one-tenth cents per pound: *Provided*, That all iron in slabs, blooms, loops, or other forms less finished than iron in bars, and more advanced than pig-iron, except castings, shall be rated as
1890 iron in bars, and be subject to a duty of eight-tenths of one cent per pound; and none of the iron above enumerated in this paragraph shall pay a less rate of duty than thirty-five per centum ad valorem: *Provided further*, That all iron bars, blooms, billets, or sizes or shapes of any kind, in the manufacture of which charcoal is used as fuel, shall be subject to a duty of not less than twenty-two dollars per ton.

150. Round iron, in coils or rods, less than seven-sixteenths of one inch in diameter, and bars or shapes of rolled iron not specially enumerated or provided for in this act, one and two-tenths of one cent per pound.

148. * * * *Provided*, That all iron in slabs, blooms, loops, or other
1883 forms less finished than iron in bars, and more advanced than pig-iron, except castings, shall be rated as iron in bars, and pay a duty accordingly; and none of the above iron shall pay a less rate of duty than thirty-five per centum ad valorem: *Provided further*, That all iron bars, blooms, billets, or sizes or shapes of any kind, in the manufacture of which charcoal is used as fuel, shall be subject to a duty of twenty-two dollars per ton.

DECISIONS UNDER PARAGRAPH 124, ACT OF 1897.

(*c*) The proviso to this paragraph is limited in its operation to the paragraph itself, and does not extend beyond it. Only such classes of iron as those provided for by this paragraph, which may be manufactured by the use of

charcoal as a fuel, are covered thereby, and all classes of iron specially provided for in other paragraphs are not included.—T. D. 22708, G. A. 4834. Note T. D. 23833, G. A. 5166, *post.*

(*a*) There is no distinction in meaning between "bar iron" and "iron bars" as provided for in paragraphs 123 and 124, and such merchandise is not distinguished by any trade term or recognition; hence such merchandise, when made by the charcoal process, is dutiable at the rate of $12 per ton under the last proviso to paragraph 124. The rule laid down in T. D. 22708, G. A. 4834, that the second proviso in paragraph 124 affects only the class of articles enumerated in said paragraph, was not passed on by the court and was not affected by the decision In re Milne.—Milne *v.* United States (115 Fed. Rep., 410), reversing T. D. 22708, G. A. 4834, as to this particular merchandise, followed; T. D. 23833, G. A. 5166.

(*b*) Nail rods made of charcoal iron are not dutiable under this paragraph, but under the specific provision for nail rods in paragraph 136.—T. D. 23889, G. A. 5183.

(*c*) Iron in the form of muck bars is dutiable as bar iron and not as iron in forms less finished than iron bars and more advanced than pig iron.—Moorhead *v.* United States (127 Fed. Rep., 779; T. D. 24974), affirming T. D. 24324, G. A. 5311.

DECISIONS UNDER THE ACT OF 1890.

(*d*) The second proviso can apply only to the iron named in the first proviso.—T. D. 14553, G. A. 2345.

(*e*) Certain so-called rivet or screw iron-wire rods held to be dutiable under paragraphs 135, 136, and 140 as rolled charcoal bar iron.—T. D. 11397, G. A. 680.

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*f*) Swedish iron nail rods are dutiable at 1 cent and one-fourth of a cent per pound as rolled or hammered iron not otherwise provided for, and not at 1 cent and one-half of a cent per pound as bar iron, rolled or hammered.—Abbott *v.* Worthington (20 Fed. Rep., 495).

(*g*) Rolled iron, in straight flat pieces, about 12 feet long, three-eighths of an inch wide, and three-sixteenths of an inch thick, slightly curved on their edges, made for the special purpose of making nails, known in commerce as nail rods, not bought or sold as bar iron, was dutiable as "all other descriptions of rolled or hammered iron not otherwise provided for," and not as "bar iron rolled or hammered, comprising flats less than three-eighths of an inch or more than 2 inches thick, nor less than 1 inch or more than 6 inches wide."—Worthington *v.* Abbott (124 U. S., 434).

125. Beams, girders, joists, augles, channels, car-truck channels, T T, columns and posts or parts or sections of columns and posts, deck
1897 and bulb beams, and building forms, together with all other structural shapes of iron or steel, whether plain or punched, or fitted for use, five-tenths of one cent per pound.

113. Beams, girders, joists, angles, channels, car-truck channels, T T, columns and posts or parts or sections of columns and posts, deck and
1894 bulb beams, and building forms together with all other structural shapes of iron or steel, whether plain or punched, or fitted for use, six-tenths of one cent per pound.

137. Beams, girders, joists, angles, channels car-truck channels, T T, columns and posts or parts or sections of columns and posts, deck and
1890 bulb beams, and building forms, together with all other structural shapes of iron or steel, whether plain or punched, or fitted for use, nine-tenths of one cent per pound.

1883 178. Iron or steel beams, girders, joists, angles, channels, car-truck channels, T T, columns and posts, or parts or sections of columns and posts, deck and bulb beams, and building forms, together with all other structural shapes of iron or steel, one and one-fourth of one cent per pound.

DECISIONS UNDER PARAGRAPH 125, ACT OF 1897.

(*a*) Ornamental iron work representing leaves and other decorations dutiable as structural iron.—T. D. 19198, G. A. 4119.

(*b*) Pieces of flat steel, 1 inch in thickness and of various widths and lengths, are not structural forms or shapes as herein provided. To fall within this provision steel must have a different form or shape which will make it readily recognizable as a form or shape of structural steel.—T. D. 24602, G. A. 5395.

(*c*) Steel floor plates held not to be dutiable as structural forms or shapes.—T. D. 25915, G. A. 5886; affirmed in United States *v.* Wood (T. D. 28655).

DECISIONS UNDER THE ACT OF 1890.

(*d*) Ball and socket joints and joints including a cast-iron zone which turns in a socket formed of angle iron, channel iron, bar iron, and boiler iron, the angles and bars not being of structural shape, is not dutiable under this paragraph. The portion which is cast-iron pipe is dutiable under paragraph 160 (1890).—T. D. 14922, G. A. 2551.

(*e*) Wrought iron bars for use in the Holliwell system of roofs and skylights, are structural shapes of iron.—T. D. 12933, G. A. 1484.

(*f*) Steel bulb bars used for deck beams in shipbuilding are dutiable as structural shapes of steel and not under paragraph 146 (1890).—T. D. 13698, G. A. 1936.

126. Boiler or other plate iron or steel, except crucible plate steel and saw plates hereinafter provided for, not thinner than number ten wire gauge, sheared or unsheared, and skelp iron or steel sheared or rolled in grooves, valued at one cent per pound or less, five-tenths of one cent
1897 per pound; valued above one cent and not above two cents per pound, six-tenths of one cent per pound; valued above two cents and not above four cents per pound, one cent per pound; valued at over four cents per pound, twenty-five per centum ad valorem: *Provided*, That all sheets or plates of iron or steel thinner than number ten wire gauge shall pay duty as iron or steel sheets.

114. Boiler or other plate iron or steel, except saw plates hereinafter provided for, not thinner than number ten wire gauge, sheared or unsheared, and skelp iron or steel sheared or rolled in grooves, valued at one cent per pound or less, five-tenths of one cent per pound; valued
1894 above one cent and not above one and one-half cents, six-tenths of one cent per pound; valued above one and one-half cents and not above four cents per pound, thirty per centum ad valorem; valued at over four cents per pound, twenty-five per centum ad valorem: *Provided*, That all plate iron or steel thinner than number ten wire gauge shall pay duty as iron or steel sheets.

138. Boiler or other plate iron or steel, except saw plates hereinafter provided for, not thinner than number ten wire gauge, sheared or unsheared, and skelp iron or steel sheared or rolled in grooves, valued at one cent per pound or less, five-tenths of one cent per pound; valued above one cent and not above one and four tenths cents per pound, sixty-five hundredths of one cent per pound; valued above one and four tenths cents and not above two cents per pound, eight tenths of one cent per pound; valued above two cents and not above three cents per
1890 pound, one and one-tenth cents per pound; valued above three cents and not above four cents per pound, one and five-tenths cents per pound; valued above four cents and not above seven cents per pound, two cents per pound; valued above seven cents and not above ten cents per pound,

two and eight-tenths cents per pound; valued above ten cents and not above thirteen cents per pound, three and one-half cents per pound; valued above thirteen cents per pound, forty-five per centum ad valorem: *Provided*, That all plate iron or steel thinner than number ten wire gauge shall pay duty as iron or steel sheets.

1883 151. Boiler or other plate iron, sheared or unsheared, skelp iron, sheared or rolled in grooves, one and one-fourth cents per pound * * *.

DECISIONS UNDER PARAGRAPH 126, ACT OF 1897.

(*a*) Twenty-four-inch plates of charcoal iron held dutiable as plate iron. The provision for plate iron is more specific than that for blooms, etc., of charcoal iron in paragraph 124.—T. D. 19197, G. A. 4118.

(*b*) Pieces of flat steel 1 inch in thickness and of various widths and lengths are held not to be boiler or other plate iron or steel.—T. D. 24602, G. A. 5395.

(*c*) Steel floor plates are not dutiable as boiler or other plate iron or steel.—T. D. 25915, G. A. 5886; affirmed in United States *v.* Wood [T. D. 28655].

(*d*) Steel plates one-fourth of an inch thick having the shape of a trapezium found to have been sheared to this form for a special purpose and held to be dutiable under the provision in paragraph 135 for sheared shapes of steel and not as boiler or other plate iron or steel sheared or unsheared.—United States *v.* Vandegift (142 Fed. Rep., 448; T. D. 26924), affirming 139 id., 790; T. D. 26314.

DECISIONS UNDER THE ACT OF 1894.

(*e*) Steel sheets not thinner than No. 10 wire gauge, rectangular in outline and of dimensions from 64 to 84 inches long by $13\frac{5}{16}$ to $15\frac{1}{16}$ inches wide, commercially known as sheet steel, valued at 9.14 cents per pound, is dutiable at 25 per cent under this paragraph and the proviso to paragraph 118 and is not dutiable at $1\frac{9}{16}$ cents per pound as saw plates.—T. D. 17350, G. A. 3570.

127. Iron or steel anchors or parts thereof, one and one-half cents per pound; forgings of iron or steel, or of combined iron and steel, of
1897 whatever shape or whatever degree or stage of manufacture, not specially provided for in this Act, thirty-five per centum ad valorem; antifriction ball forgings of iron or steel, or of combined iron and steel, forty-five per centum ad valorem.

126. Anchors, or parts thereof, of iron or steel, mill irons and mill cranks of wrought iron, and wrought iron for ships, and forgings of iron or steel, or of combined iron and steel, for vessels, steam engines and locomotives, or parts thereof, one and two-tenths cents per pound.

1894 115. Forgings of iron or steel, or forged iron or steel combined, of whatever shape, or in whatever stage of manufacture, not specially provided for in this Act, one and one-half cents per pound: *Provided*, That no forgings of iron or steel, or forgings of iron and steel combined, by whatever process made, shall pay a less rate of duty than thirty-five per centum ad valorem.

153. Anchors, or parts thereof, of iron or steel, mill-irons and mill-cranks of wrought-iron, and wrought-iron for ships, and forgings of iron or steel, or of combined iron and steel, for vessels, steam-engines, and locomotives, or parts thereof, weighing each twenty-five pounds or more, one and eight-tenths cents per pound.

1890 139. Forgings of iron or steel, or forged iron and steel combined, of whatever shape, or in whatever stage of manufacture, not specially provided for in this act, two and three-tenths cents per pound: *Provided*, That no forgings of iron or steel, or forgings of iron and steel combined, by whatever process made, shall pay a less rate of duty than forty-five per centum ad valorem,

1883 { 163. * * * anchors or parts thereof, mill-irons and mill-cranks, of wrought irons and wrought-iron for ships, and forgings of iron and steel, for vessels, steam-engines, and locomotives, or parts thereof, weighing each twenty-five pounds or more, two cents per pound.
167. Forgings of iron and steel, or forged iron, of whatever shape, or in whatever stage of manufacture, not specially enumerated or provided for in this act, two and one-half cents per pound.

DECISIONS UNDER PARAGRAPH 127, ACT OF 1897.

(*a*) The provisions in paragraph 135 for steel bars is without words of limitation, and such bars produced by the forging process are dutiable thereunder and not as forgings not specially provided for.—T. D. 27443, G. A. 6388.

(*b*) Steel crank shafts, crank axles, and other articles which were forged and subsequently finished, or nearly finished, in the machine shop are dutiable as manufactures of steel and not as forgings.—Prosser *v.* United States (154 Fed. Rep., 721; T. D. 28001), affirming T. D. 26477, G. A. 6069. Note *s. c.* (T. D. 28603).

DECISIONS UNDER THE ACT OF 1894.

(*c*) Parts of foundry ladles, consisting of wrought-iron bowls and shanks, are dutiable at 1½ cents per pound and not at 35 per cent.—T. D. 17732, G. A. 3718.

DECISIONS UNDER THE ACT OF 1883.

(*d*) Scythes, grass hooks, and carpenter's pincers made substantially by the process of forging are dutiable under this paragraph and not as manufactures of metal.—Wiebusch & Hilger *v.* Saltonstall (C. C.), (45 Fed. Rep., 40); reversed in Saltonstall *v.* Wiebusch (156 U. S., 601).

(*e*) Pincers and pliers held not to be forgings, since they have undergone a further and different manufacture from that accomplished with the hammer.—T. D. 10245, G. A. 23.

(*f*) Gun springs, locks, hammers, and taps, chisels, gouges, planes, wood-carving tools, etc., held not to be forgings, having been advanced beyond the condition of forgings by being tempered and polished.—T. D. 10568, G. A. 218.

(*g*) The phrase "in whatever stage of manufacture" refers to the process of forging merely, not to other processes which enhance the value of the articles and serve to adapt them to uses for which they would be otherwise unsuited.—T. D. 10657, G. A. 241.

(*h*) Pulley blocks made from castings and forgings held not to be forgings or iron.—T. D. 12855, G. A. 1451.

128. Hoop, band, or scroll iron or steel, not otherwise provided for in this Act valued at three cents per pound or less, eight inches or less in width, and less than three-eighths of one inch thick and not thinner than number ten wire gauge, five-tenths of one cent per pound; thinner than number ten wire guage and not thinner than number twenty wire gauge, six-tenths of one cent per pound; thinner than number twenty
1897 wire gauge, eight-tenths of one cent per pound: *Provided*, That barrel hoops of iron or steel, and hoop or band iron or hoop or band steel flared, splayed or punched, with or without buckles or fastenings, shall pay one-tenth of one cent per pound more duty than that imposed on the hoop or band iron or steel from which they are made; steel bands or strips, untempered, suitable for making band saws, three cents per pound and twenty per centum ad valorem; if tempered, or tempered and polished, six cents per pound and twenty per centum ad valorem.

1894 116. Hoop, band, or scroll iron or steel, except as otherwise provided for in this Act, thirty per centum ad valorem.

140. Hoop, or band, or scroll, or other iron or steel, valued at three cents per pound or less, eight inches or less in width, and less than three-eighths of one inch thick and not thinner than number ten wire gauge, one cent per pound; thinner than number ten wire gauge and not thinner than number twenty wire gauge, one and one-tenth cents per pound; thinner than number twenty wire gauge, one and three-
1890 tenths cents per pound: *Provided*, That hoop or band iron, or hoop or band steel, cut to length, or wholly or partially manufactured into hoops or ties for baling purposes, barrel hoops of iron or steel, and hoop or band iron or hoop or band steel flared, splayed or punched, with or without buckles or fastenings, shall pay two-tenths of one cent per pound more duty than that imposed on the hoop or band iron or steel from which they are made.

154. Hoop, or band, or scroll, or other iron, eight inches or less in width, and not thinner than number ten wire gauge, one cent per pound; thinner than number ten wire gauge, and not thinner than number twenty wire gauge, one and two-tenths of one cent per pound; thinner than number twenty wire gauge, one and four-tenths of one cent per
1883 pound; *Provided*, That all articles not specially enumerated or provided for in this act, whether wholly or partly manufactured, made from sheet, plate, hoop, band or scroll iron herein provided for, or of which such sheet, plate, hoop, band, or scroll iron shall be the material of chief value, shall pay one-fourth of one cent per pound more duty than that imposed on the iron from which they are made, or which shall be such material of chief value.

DECISIONS UNDER PARAGRAPH 128, ACT OF 1897.

(*a*) Cold-rolled steel, untempered, from two one-thousandths to one hundred and thirty one-thousandths of an inch thick, from one-fourth of an inch to 6 inches wide, from 4 feet to 900 feet long, valued at from 13 to 240 shillings per hundredweight, and which is used for making penholder tips, hack saws, dies, circular cutters, ferrules, clock springs, parts of watches, etc., found not to combine those characteristics as to dimensions, quality, and value which are necessary to make it suitable for making band saws, and held not dutiable as steel bands or strips for band saws, but when twenty-five one-thousandths of an inch thick and thinner, valued at over 4 cents per pound, is dutiable under paragraph 137, and when thicker than twenty-five one-thousandths of an inch and valued at 4 cents per pound or less is dutiable under paragraph 135.—T. D. 22177, G. A. 4704.

(*b*) Hoop steel put up in coils 125 feet in length held dutiable under this paragraph.—T. D. 25406, G. A. 5714.

DECISIONS UNDER THE ACT OF 1890.

(*c*) Shank steel from 3 to 4 inches wide, thinner than No. 20 wire gauge, cold rolled, from 50 to 60 feet in length, valued at 3 cents per pound or less, is dutiable at 1.3 cents per pound as other steel.—T. D. 11371, G. A. 654.

(*d*) Cold-rolled corset steel valued at less than 3 cents a pound, less than 8 inches in width, and thinner than No. 20 wire gauge, is dutiable under this paragraph and not under paragraph 146 (1890).—T. D. 13702, G. A. 1940.

(*e*) Certain sheet steel in strips held dutiable at 1.3 cents per pound and not under paragraph 146 (1890), at 1.2 cents per pound.—T. D. 15676, G. A. 2857.

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*f*) The term "hoop iron" includes not only hoop iron in strips of from 30 to 60 feet in length as it comes from the rolls, in which form it is usually bought and sold, but also all lengths of hoop iron not changed by manufacture into a new and distinct article.—Kennedy *v.* Hartranft, (9 Fed. Rep., 18).

(*a*) If, however, hoop iron has been subjected to such mechanical treatment as to convert it into an article fitted for a special use, without any further mechanical treatment, and unfitted for the general purposes for which hoop iron is adapted, such article is a manufacture of iron, dutiable as such and not as hoop iron.—Id.

129. Hoop or band iron, or hoop or band steel, cut to lengths, or wholly or partly manufactured into hoops or ties, coated or not coated
1897 with paint or any other preparation, with or without buckles or fastenings, for baling cotton or any other commodity, five-tenths of one cent per pound.

1894 459. Cotton ties of iron or steel cut to lengths, punched or not punched, with or without buckles, for baling cotton. (Free.)

140. * * * *Provided*, That hoop or band iron, or hoop or band steel, cut to length, or wholly or partially manufactured into hoops or ties for
1890 baling purposes, * * * shall pay two-tenths of one per cent per pound more duty than that imposed on the hoop or band iron or steel from which they are made.

155. Iron and steel cotton-ties, or hoops for baling purposes, not
1883 thinner than number twenty wire guage, thirty-five per centum ad valorem.

DECISIONS UNDER PARAGRAPH 129, ACT OF 1897.

(*b*) Hoop steel in coils 125 feet in length is not hoop steel cut to lengths for baling cotton.—T. D. 25406, G. A. 5714.

DECISIONS UNDER THE ACT OF 1894.

(*c*) Old metal buckles for cotton ties are not free.—T. D. 15667, G. A. 2848.

130. Railway bars, made of iron or steel, and railway bars made in part of steel, T rails, and punched iron or steel flat rails, seven-twen-
1897 tieths of one cent per pound; railway fish-plates or splice-bars, made of iron or steel, four-tenths of one cent per pound.

1894 { 117. Railway bars, made of iron or steel, and railway bars made in part of steel, T rails, and punched iron or steel flat rails, seven-twentieths of one cent per pound.
152. Railway fish-plates or splice-bars, made of iron or steel, twenty-five per centum ad valorem.

1890 { 141. Railway-bars, made of iron or steel, and railway-bars made in part of steel, T rails, and punched iron or steel flat rails, six-tenths of one cent per pound.
181. Railway fish-plates or splice-bars, made of iron or steel, one cent per pound.

1883 { 146. Iron railway-bars, weighing more than twenty-five pounds to the yard, seven-tenths of one cent per pound.
147. Steel railway-bars and railway-bars made in part of steel, weighing more than twenty-five pounds to the yard, seventeen dollars per ton.
149. Iron or steel tee rails, weighing not over twenty-five pounds to the yard, nine-tenths of one cent per pound; iron or steel flat rails, punched, eight-tenths of one cent per pound.
160. Iron or steel railway fish-plates, or splice-bars, one and one-fourth of one cent per pound.

DECISIONS UNDER PARAGRAPH 130, ACT OF 1897.

(*d*) Old steel rails broken into pieces of irregular length and otherwise damaged so that they are fit only for remanufacture held to be dutiable as scrap steel under the provisions of paragraph 122.—T. D. 26871, G. A. 6214.

(*e*) Old steel rails which retain their identity as rails, although, because of their pattern, they are not likely to be used for railway purposes in this country, are dutiable as steel rails and not as scrap steel.—T. D. 28175, G. A. 6594.

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*a*) Fish plates are to be classed under the head of wrought-iron railroad chairs and subject to a duty of 2 cents per pound and are not dutiable at 35 per cent as manufactures of iron not otherwise provided for.—Cohen *v.* Phelps (2 Sawy., 530; 19 Int. Rev. Rec., 67; 6 Fed. Cas., 17).

131. Sheets of iron or steel, common or black, of whatever dimensions, and skelp iron or steel, valued at three cents per pound or less, thinner than number ten and not thinner than number twenty wire gauge, seven-tenths of one cent per pound; thinner than number twenty wire gauge and not thinner than number twenty-five wire gauge, eight-
1897 tenths of one cent per pound; thinner than number twenty-five wire gauge and not thinner than number thirty-two wire gauge, one and one-tenth cents per pound; thinner than number thirty-two wire gauge, one and two-tenths cents per pound; corrugated or crimped, one and one-tenth cents per pound: *Provided*, That all sheets of common or black iron or steel not thinner than number ten wire gauge shall pay duty as plate iron or plate steel.

118. Sheets of iron or steel, common or black, including all iron or steel commercially known as common or black taggers iron or steel, and skelp iron or steel, valued at three cents per pound or less, thinner than number ten and not thinner than number twenty wire gauge, seven-tenths of one cent per pound; thinner than number twenty wire gauge
1894 and not thinner than number twenty-five wire gauge, eight-tenths cent per pound; thinner than number twenty-five wire gauge, one and one-tenth cents per pound; corrugated or crimped, one and one-tenth cents per pound: *Provided*, That all common or black sheet iron or sheet steel not thinner than number ten wire gauge shall pay a duty as plate iron or plate steel.

142. Sheets of iron or steel, common or black, including all iron or steel commercially known as common or black taggers iron or steel, and skelp iron or steel, valued at three cents per pound or less: Thinner than number ten and not thinner than number twenty wire gauge, one cent per pound; thinner than number twenty wire gauge, and not
1890 thinner than number twenty-five wire gauge, one and one-tenth cents per pound; thinner than number twenty-five wire gauge, one and four-tenths cents per pound; corrugated or crimped, one and four-tenths cents per pound: *Provided*, That all common or black sheet-iron or sheet-steel not thinner than number ten wire gauge shall pay duty as plate iron or plate steel.

151. * * * sheet iron, common or black, thinner than one inch and one-half and not thinner than number twenty wire gauge, one and one-tenth of one cent per pound; thinner than number twenty wire gauge and not thinner than number twenty-five wire gauge, one and two-tenths of one cent per pound; thinner than number twenty-five wire gauge and
1883 not thinner than number twenty-nine wire gauge, one and five-tenths of one cent per pound; thinner than number twenty-nine wire gauge, and all iron commercially known as common or black taggers iron, whether put up in boxes or bundles or not, thirty per centum ad valorem: * * *.

153. * * * corrugated or crimped sheet-iron or steel, one and four-tenths of one cent per pound.

DECISIONS UNDER PARAGRAPH 131, ACT OF 1897.

(*b*) To ascertain the dutiable rate of sheets or plates of iron or steel, they must be measured by the standard gauge adopted by the act of March 3, 1893. Such merchandise is not measurable by the Birmingham gauge.—T. D. 22761, G. A. 4851.

(*c*) Galvanized iron sheets valued at over 3 cents per pound are not within the terms of this paragraph and are dutiable under paragraph 193 with two-tenths of 1 cent per pound additional under paragraph 132.—T. D. 26152, G. A. 5967.

(*a*) Sheets of metal composed of alternate layers of iron and nickel, welded together and then rolled down to the required thinness, are not iron sheets galvanized or coated and are dutiable as articles of metal not specially provided for.—T. D. 27963, G. A. 6553.

(*b*) Composite sheets of iron and nickel made by welding a sheet of nickel onto an iron plate three-eighths of an inch thick and then rolling down to the thickness as imported are not common black iron sheets, and hence do not fall within the provisions of this paragraph.—T. D. 27963, G. A. 6553, followed, T. D. 28230, G. A. 6613.

DECISIONS UNDER THE ACT OF 1894.

(*c*) Steel in circular form varying in diameter from 11 to 15 inches, of the thickness of 0.912 of one inch, or 30 wire gauge, valued at not more than $2\frac{2}{10}$ cents per pound, is dutiable as common or black taggers steel at $1\frac{1}{10}$ cents per pound and not under paragraph 122 as sheared shapes.—T. D. 18166, G. A. 3923.

DECISIONS UNDER THE ACT OF 1890.

(*d*) Sheet steel commercially known as black taggers, thinner than No. 25 wire gauge, not polished, planished, or glanced, but cold rolled, is, without regard to value, dutiable at $1\frac{1}{10}$ cents per pound and in addition thereto is dutiable under paragraph 144 at one-quarter of 1 cent per pound.—T. D. 11993, G. A. 906.

(*e*) This paragraph does not apply to sheets of iron or steel valued at more than 3 cents per pound. They are dutiable as manufactures of metal and are not liable to the additional duty imposed by paragraph 144 for pickling or cleaning.—Hampton *v.* United States (116 Fed. Rep., 109).

132. All iron or steel sheets or plates, and all hoop, band, or scroll iron or steel, excepting what are known commercially as tin plates, terne plates, and taggers tin, and hereinafter provided for, when gal-
1897 vanized or coated with zinc, spelter, or other metals, or any alloy of those metals, shall pay two-tenths of one cent per pound more duty than if the same was not so galvanized or coated.

119. All iron or steel sheets or plates, and all hoop, band or scroll iron or steel, excepting what are known commercially as tin plates, terne plates, and taggers tin, and hereinafter provided for, when gal-
1894 vanized or coated with zinc or spelter, or other metals, or any alloy of those metals, shall pay one-fourth of one cent per pound more duty than the rates imposed by the preceding paragraph upon the corresponding gauges or forms of common or black sheet or taggers iron or steel.

143. All iron or steel sheets or plates, and all hoop, band, or scroll iron or steel, excepting what are known commercially as tin plates, terne plates, and taggers tin, and hereinafter provided for, when gal-
1890 vanized or coated with zinc or spelter, or other metals, or any alloy of those metals, shall pay three-fourths of one cent per pound more duty than the rates imposed by the preceding paragraph upon the corresponding gauges, or forms, of common or black sheet or taggers iron or steel; * * * .

151. * * * *And provided*, That on all such iron and steel sheets or plates aforesaid, excepting on what are known commercially as tin-
1883 plates, terne-plates, and taggers' tin, and hereafter provided for, when galvanized or coated with zinc or spelter, or other metals, or any alloy of those metals, three-fourths of one cent per pound additional.

DECISIONS UNDER PARAGRAPH 132, ACT OF 1897.

(*f*) Welding a sheet of nickel on a sheet of iron is not "coating" within the meaning of this paragraph.—T. D. 25496, G. A. 5754.

(*a*) This paragraph applies only to sheets or plates on which the coating has been produced by galvanizing, dipping, electrolysis, or similar processes and not to metal sheets produced by welding one sheet on top of another.—T. D. 27963, G. A. 6553.

(*b*) Welding a sheet of nickel onto a plate of iron is not coating within the meaning of this paragraph.—T. D. 27963, G. A. 6553, followed; T. D. 28230, G. A. 6613.

133. Sheets of iron or steel, polished, planished, or glanced, by whatever name designated, two cents per pound: *Provided*, that plates or sheets of iron or steel, by whatever name designated, other than polished,
1897 planished, or glanced herein provided for, which have been pickled or cleaned by acid, or by any other material or process, or which are cold-rolled, smoothed only, not polished, shall pay two-tenths of one cent per pound more duty than the corresponding gauges of common or black sheet iron or steel.

120. Sheet iron or sheet steel, polished, planished, or glanced, by whatever name designated, one and three-fourths cents per pound: *Provided*, That plate or sheet or taggers iron or steel, by whatever name design-
1894 nated, other than the polished, planished, or glanced herein provided for, which has been pickled or cleaned by acid, or by any other material or process, or which is cold-rolled, smoothed only, not polished, shall pay one-eighth of one cent per pound more duty than the corresponding gauges of common or black sheet or taggers iron or steel.

144. Sheet-iron or sheet-steel, polished, planished, or glanced, by whatever name designated, two and one-half cents per pound: *Provided*, That plate or sheet or taggers iron or steel, by whatever name design-
1890 nated, other than the polished, planished, or glanced herein provided for, which has been pickled or cleaned by acid, or by any other material or process, or which is cold-rolled, smoothed only, not polished, shall pay one-quarter of one cent per pound more duty than the corresponding gauges of common or black sheet or taggers iron or steel.

152. Polished, planished, or glanced sheet-iron, or sheet-steel, by whatever name designated, two and one-half cents per pound: *Provided*, That plate or sheet or taggers iron or steel, by whatever name des-
1883 than the polished, planished, or glanced herein provided for, which has been pickled or cleaned by acid, or by any other material or process, and which is cold rolled, shall pay one-quarter cent per pound more duty than the corresponding gauges of common or black sheet or taggers iron.

DECISIONS UNDER PARAGRAPH 133, ACT OF 1897.

(*c*) Steel sheets or plates valued at more than 3 cents per pound are dutiable under paragraph 135 according to value. The provisions of paragraph 133 do not apply to articles dutiable under paragraph 135, but are limited to such sheets or plates as are provided for by gauge. Paragraph 133 fixes the specific rate and must be read as part of paragraph 131.—T. D. 10935, G. A. 430, followed; T. D. 11993, G. A. 906, modified; T. D. 22933, G. A. 4899.

134. Sheets or plates of iron or steel, or taggers iron or steel, coated with tin or lead, or with a mixture of which these metals, or either of
1897 them, is a component part, by the dipping or any other process, and commercially known as tin plates, terne plates, and taggers tin, one and one-half cents per pound.

121. Sheets or plates of iron or steel, or taggers iron or steel, coated with tin or lead, or with a mixture of which these metals, or either of them, is a component part, by the dipping or any other process, and
1894 commercially known as tin plates, terne plates, and taggers tin, one and one-fifth cents per pound: *Provided*, That the reduction of duty herein provided for shall take effect on and after October first, eighteen hundred and ninety-four. * * * .

143. * * * and on and after July first, eighteen hundred and ninety-one, all iron or steel sheets, or plates, or taggers iron coated with tin or lead or with a mixture of which these metals or either of them is a component part, by the dipping or any other process, and commercially known as tin plates, terne plates, and taggers tin, shall pay two and two-tenths cents per pound: *Provided*, That on and after July first, eighteen hundred and ninety-one, manufactures of which tin, tin plates, terne plates, taggers tin, or either of them, are component materials of chief value, and all articles, vessels or wares manufactured, stamped or drawn from sheet iron or sheet steel, such material being the component of chief value, and coated wholly or in part with tin or lead or a mixture of which these metals or either of them is a component part, shall pay a duty of fifty-five per centum ad valorem: *Provided further*, That on and after October first, eighteen hundred and ninety-seven, tin plates and terne plates lighter in weight than sixty-three pounds per hundred square feet shall be admitted free of duty, unless it shall be made to appear to the satisfaction of the President (who shall thereupon by proclamation make known the fact) that the aggregate quantity of
1890 such plates lighter than sixty-three pounds per hundred square feet produced in the United States during either of the six years next preceding June thirtieth, eighteen hundred and ninety-seven, has equaled one-third the amount of such plates imported and entered for consumption during any fiscal year after the passage of this act, and prior to said October first, eighteen hundred and ninety-seven: *Provided*, That the amount of such plates manufactured into articles exported, and upon which a drawback shall be paid, shall not be included in ascertaining the amount of such importations: *And provided further*, That the amount or weight of sheet iron or sheet steel manufactured in the United States and applied or wrought in the manufacture of articles or wares tinned or terne-plated in the United States, with weight allowance as sold to manufacturers or others, shall be considered as tin and terne plates produced in the United States within the meaning of this act.

145. Sheets or plates of iron or steel, or taggers iron or steel, coated with tin or lead, or with a mixture of which these metals, or either of them, is a component part, by the dipping or any other process, and commercially known as tin plates, terne plates, and taggers tin, one cent per pound until July first, eighteen hundred and ninety-one.

153. Iron or steel sheets, or plates, or taggers iron, coated with tin or
1883 lead, or with a mixture of which these metals is a component part, by the dipping or any other process, and commercially known as tin plates, terne plates, and taggers tin, one cent per pound; * * * .

DECISIONS UNDER PARAGRAPH 134, ACT OF 1897.

(*a*) Small tin disks from $1\frac{3}{8}$ to $1\frac{15}{16}$ inches in diameter, whether an incidental product in the manufacture of tin cans or especially manufactured for particular purposes, are dutiable under the provisions of this paragraph and paragraph 140 and are not waste.—T. D. 24759, G. A. 5463.

(*b*) Scrap tin, the offal produced in the manufacture of tin cans and other articles out of plates and sheets of iron and steel coated with tin, suitable only for detinning and remelting, is dutiable as waste not specially provided for under paragraph 463.—T. D. 24759, G. A. 5463 distinguished; T. D. 24801, G. A. 5487.

(*c*) Tin disks are dutiable hereunder as articles made from tin plate.—T. D. 25171, G. A. 5632.

(*d*) Where the language of a statute is transparent and the meaning plain, there is no room for the office of construction. In such case the statute must be enforced according to its obvious terms.—Thornley *v.* United States (113 U. S., 310); Lewis *v.* United States (92 id., 618) followed; ibid.

(*e*) By products or incidental products occurring in a manufacturing process may nevertheless be manufactured articles.—Standard Varnish Works *v.* United States (59 Fed. Rep., 456) followed; ibid.

(*a*) Circular tin disks, an incidental product in the manufacture from tin plate of tin cans and used for making small boxes or crown seals for bottles, are not dutiable as waste, nor as manufactures of metal not specially provided for, but as articles manufactured from tin plate.—Shallus *v.* United States (155 Fed Rep., 213; T. D. 28324).

DECISIONS UNDER THE ACT OF 1894.

(*b*) Waste strips of tin plate, produced in the manufacture of articles from sheets or plates, are dutiable at 1⅛ cents per pound and not as manufactures of metal.—T. D. 17648, G. A. 3696.

DECISIONS UNDER THE ACT OF 1890.

(*c*) Tin foil dutiable at 55 per cent as a manufacture of tin.—T. D. 12435, G. A. 1173.

(*d*) Tin covers for cream separators are dutiable as manufactures of tin and not as manufactures of metal. The term "manufactures of tin" is a narrower and more minute description than "manufactures of metal."—T. D. 14613, G. A. 2371.

(*e*) Lithographic prints in tin frames imported and assessed as entireties as manufactures of tin. *Held*, that the articles should have been separated and the lithographic prints assessed as such.—T. D. 14630, G. A. 2388. T. D. 13338, G. A. 1718.

(*f*) Certain solid-back tin frames about 1½ by 2 inches in dimensions, in which are set colored lithographic prints (tin the component of chief value), are dutiable as manufactures of tin and not as lithographic prints nor as toys.—T. D. 14698, G. A. 2420.

(*g*) Tin plates and terne plates entered at exterior ports for immediate transportation before July 1, 1891, and entered at interior port after that date are dutiable at 1 cent per pound.—T. D. 12007, G. A. 920.

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*h*) Tin plates and terne tin imported subsequently to the enactment of the Revised Statutes were subject to the combined operation of sections 2503 and 2504, thus being dutiable at 90 per cent of 15 per cent.—Dodge *v.* Arthur (22 Int. Rev. Rec., 402; 7 Fed. Cas., 789); Arthur *v.* Dodge (101 U. S. 34).

(*i*) Tin in plates or sheets is dutiable at 15 per cent and not under R. S. 1503 as metals not herein otherwise provided for.—May *v.* Simmons (4 Fed. Rep., 499).

(*j*) Terne tin, is strips formed by turning over the edges of short plates of the article, and locking them together, and rolling down the edges thus joined and coating them in the process with the same metal as all other terne plates, is dutiable at 25 per cent and not under section 13 as a manufacture or article not otherwise provided for.—Bruce *v.* Murphy (10 Blatchf., 29; 4 Fed. Cas., 468).

135. Steel ingots, cogged ingots, blooms, and slabs, by whatever process made; die blocks or blanks; billets and bars and tapered or beveled bars; mill shafting; pressed, sheared, or stamped shapes; saw plates, wholly or partially manufactured; hammer molds or swaged steel; gun-barrel molds not in bars; alloys used as substitutes for steel in the manufacture of tools; all descriptions and shapes of dry sand, loam, or iron-molded steel castings; sheets and plates and steel in all forms and shapes not specially provided for in this Act, all of the above valued at one cent per pound or less, three-tenths of one cent per pound; valued above one cent and not above one and four-tenths cents per pound, four-tenths of

one cent per pound; valued above one and four-tenths cents and not
1897 above one and eight-tenths cents per pound, six-tenths of one cent per pound; valued above one and eight-tenths cents and not above two and two-tenths cents per pound, seven-tenths of one cent per pound; valued above two and two-tenths cents and not above three cents per pound, nine-tenths of one cent per pound; valued above three cents per pound and not above four cents per pound, one and two-tenths cents per pound; valued above four cents and not above seven cents per pound, one and three-tenths cents per pound; valued above seven cents and not above ten cents per pound, two cents per pound; valued above ten cents and not above thirteen cents per pound, two and four-tenths cents per pound; valued above thirteen cents and not above sixteen cents per pound, two and eight-tenths cents per pound; valued above sixteen cents per pound, four and seven-tenths cents per pound.

122. Steel ingots, cogged ingots, blooms, and slabs, by whatever process made; die blocks or blanks; billets and bars and tapered or beveled bars; steamer, crank, and other shafts; shafting; wrist or crank pins; connecting rods and piston rods; pressed, sheared, or stamped shapes; saw plates, wholly or partially manufactured; hammer molds or swaged steel; gun-barrel molds not in bars; alloys used as substitutes for steel in the manufacture of tools; all descriptions and shapes of dry sand, loam, or iron-molded steel castings; sheets and plates not specially provided for in this Act; and steel in all forms and shapes not specially provided for in this Act, all of the above valued at one cent per pound or less, three-tenths of one cent per pound; valued above one cent and not above one and four-tenths cents per pound, four-tenths of one cent per pound; valued above
1894 one and four-tenths cents and not above one and eight-tenths cents per pound, six-tenths of one cent per pound; valued above one and eight-tenths cents and not above two and two-tenths cents per pound, seven-tenths of one cent per pound; valued above two and two-tenths cents and not above three cents per pound, nine-tenths of one cent per pound; valued above three cents per pound and not above four cents per pound, one and two-tenths cents per pound; valued above four cents and not above seven cents per pound, one and three-tenths cents per pound; valued above seven cents and not above ten cents per pound, one and nine-tenths cents per pound; valued above ten cents and not above thirteen cents per pound, two and four-tenths cents per pound; valued above thirteen cents and not above sixteen cents per pound, two and eight-tenths cents per pound; valued above sixteen cents per pound, four and seven-tenths cents per pound.

146. Steel ingots, cogged ingots, blooms, and slabs, by whatever process made; die blocks or blanks; billets and bars and tapered or beveled bars; steamer, crank, and other shafts; shafting; wrist or crank pins; connecting rods and piston rods; pressed, sheared, or stamped shapes; saw plates, wholly or partially manufactured; hammer molds or swaged steel; gun-barrel molds not in bars; alloys used as substitutes for steel tools; all descriptions and shapes of dry sand, loam, or iron-molded steel castings; sheets and plates not specially provided for in this Act; and steel in all forms and shapes not specially provided for in this act; all of the above valued at one cent per pound or less, four-tenths of one cent per pound; valued above one cent and not above one and four-tenths cents per pound, five-tenths of one cent per pound; valued above one and four-tenths cents
1890 and not above one and eight-tenths cents per pound, eight-tenths of one cent per pound; valued above one and eight-tenths and not above two and two-tenths cents per pound, nine-tenths of one cent per pound; valued above two and two-tenths cents and not above three cents per pound, one-and two-tenths cents per pound; valued above three cents and not above four cents per pound, one and six-tenths cents per pound; valued above four cents and not above seven cents per pound, two cents per pound; valued above seven cents and not above ten cents per pound, two and eight-tenths cents per pound; valued above ten cents and not above thirteen cents per pound, three and one-half cents per pound; valued above thirteen cents and not above sixteen cents per pound, four and two-tenths cents per pound; valued above sixteen cents per pound, seven cents per pound.

177. Steel ingots, cogged ingots, blooms, and slabs, by whatever process made; die blocks or blanks; billets and bars and tapered or beveled bars; bands, hoops, strips, and sheets of all gauges and widths; plates of all thicknesses and widths; steamer, crank, and other shafts; wrist or crank pins; connecting-rods and piston-rods; pressed, sheared, or stamped shapes, or blanks of sheet or plate steel, or combination of steel and iron, punched or not punched; hammer-molds or swaged steel;
1883 gun-molds, not in bars; alloys used as substitutes for steel tools; all descriptions and shapes of dry sand, loam, or iron-molded steel castings, all of the above classes of steel not otherwise specially provided for in this act, valued at four cents a pound or less, forty-five per centum ad valorem; above four cents a pound and not above seven cents per pound, two cents per pound; valued above seven cents and not above ten cents per pound, two and three-fourths cents per pound; valued at above ten cents per pound, three and one-fourth cents per pound: * * * .

DECISIONS UNDER PARAGRAPH 135, ACT OF 1897.

(*a*) The provision for steel in forms and shapes not specially provided for includes steel in all forms and shapes in which simply the form and not the character of the metal is changed, unless more specially provided for elsewhere in this act. A form of steel in the shape of threads or shavings, which are produced by means of a toothed knife, by which the shavings are scraped off of steel-wire rods or steel bars, the finer grades known as "steel wool" or "steel fiber" and the coarser ones as "steel shavings," used for cleaning hard-wood floors and as a substitute for sandpaper, are dutiable as steel in forms, etc., and not as manufactures of metal.—T. D. 21837, G. A. 4612.

(*b*) Hollow steel billets are heavy pieces of steel which have been pierced through their entire length and are made for the purpose of drawing out into tubes of a required size. After the billets have been subjected to a process of drawing they are no longer billets, but tubes.—T. D. 22126, G. A. 4689.

(*c*) Tempered and polished steel rods not smaller than No. 6 wire gauge held to be dutiable as steel in forms and shapes, with an additional duty under paragraph 141 of one-fourth of 1 cent per pound.—T. D. 22468, G. A. 4758.

(*d*) Steel plates one-fourth of an inch thick having the shape of a trapezium, found to have been sheared to this form for a special purpose and held to be dutiable as sheared shapes of steel and not as boiler or other plate iron or steel sheared or unsheared.—United States *v.* Vandegrift (142 Fed. Rep., 448; T. D. 26924), affirming 139 id., 790; T. D. 26314.

(*e*) Boiler-plate shearings are dutiable as scrap steel under paragraph 122 and not as steel in forms.—United States *v.* Milne (117 Fed. Rep., 352), affirming T. D. 22673, G. A. 4825, followed; T. D. 23888, G. A. 5182.

(*f*) Pieces of flat steel 1 inch in thickness and of various widths and lengths held to be dutiable as sheared or stamped shapes and not as structural forms or shapes nor as boiler or other plate steel.—T. D. 24602, G. A. 5395.

(*g*) Steel castings which have been finished or machined after the casting process are dutiable as manufactures of steel. The provision for castings covers only such articles which are imported in the form and substantially in the condition as they come from the mold.—T. D. 24604, G. A. 5397.

(*h*) An engraved steel plate, mounted on a table top like a frame and used in the manufacture of plate glass, is dutiable under the provisions for plates and steel in all forms and shapes not specially provided for.—Morris *v.* United States (140 Fed. Rep., 774; T. D. 25183) followed; reversing an unpublished Board decision that followed T. D. 21975, G. A. 4650, followed; T. D. 24626, G. A. 5409.

(*a*) Stamped steel shapes, carefully coated with a preparation of flour and talc, one-sixtieth of an inch thick, so as to insulate the same and prevent contact in electrical machines, are not dutiable as "stamped shapes" under the provisions in this paragraph. By reason of the process of insulating the plates (although adding but 5 or 10 per cent to the cost of the articles), their character has been changed into completed parts of electrical machines, thus making them manufactures of metal, dutiable under paragraph 193.—Saltonstall *v.* Wiebusch (156 U. S., 601; 15 Sup. Ct. Rep., 476), followed; T. D. 24911, G. A. 5541.

(*b*) So-called ball mill plates and kominuter plates of steel with holes drilled through, countersunk and slotted, held to be dutiable as steel plates.—T. D. 25296, G. A. 5682.

(*c*) Steel floor plates made with one side checkered to prevent slipping are not dutiable under paragraph 126 nor under paragraph 125, but are dutiable under this paragraph.—T. D. 25915, G. A. 5886; affirmed in United States *v.* Wood (T. D. 28655).

(*d*) Steel stampings, soft steel in strips or individual pieces, stamped and pressed out of sheets of steel into an openwork raised pattern, and then sheared into the desired widths, used in the manufacture of so-called steel point ornaments for women's dresses and hats, are dutiable under this paragraph as pressed, sheared, or stamped shapes.—T. D. 27131, G. A. 6293.

(*e*) The provision in this paragraph for steel bars is without words of limitation, and such bars produced by the forging process are dutiable thereunder and not as forgings not specially provided for.—T. D. 27443, G. A. 6388.

(*f*) Steel wool is shown by ample testimony not to be known or recognized in trade and commerce as "steel," as that term is employed in this paragraph, but as a manufactured article of steel. Certain authorities which would justify such a ruling cited, but Buehne *v.* United States (140 Fed. Rep., 772; T. D. 26452), holding it dutiable under this paragraph, followed for the reason that it dealt with identical merchandise.—T. D. 27536, G. A. 6406.

(*g*) Steel horseshoe calks manufactured from steel bars, having been advanced from the condition of steel bars, forms, or shapes by a manufacturing process, and having acquired a distinctive name, character, and use that were not possessed by the material from which they were made, are dutiable as manufactured articles of steel under the provisions of paragraph 193.—T. D. 27542, G. A. 6412.

(*h*) Steel plates for engravers' use, with a polished surface and beveled edges, are dutiable as steel plates under this paragraph, with 1 cent per pound additional under paragraph 141.—T. D. 27684, G. A. 6472.

(*i*) Drawplates and wortles, implements used in the process of wiredrawing, found not to be steel plates as that term is used in paragraph 135 and held to be dutiable as manufactured articles of steel.—Newman *v.* United States (159 Fed. Rep., 123; T. D. 28600), affirming 152 id., 488; T. D. 27896, and reversing T. D. 26731, G. A. 6157.

(*j*) Steel wool, so-called, made from wire by cutting or slicing the same into slivers or shavings by means of toothed machine knives, held to be dutiable under the provisions of paragraph 137 according to the gauge and value of the wire from which it is made, notwithstanding the circumstances that the wire as wire is destroyed in the process of manufacture and its gauge can not be determined by inspection of the article as imported.—T. D. 21837, G. A. 4612; T. D. 26061, G. A. 5927; Buehne *v.* United States and United States *v.* Buehne (140 Fed. Rep., 772; T. D. 26452); United States *v.* Buehne (145 Fed.

Rep., 1021; T. D. 27230); T. D. 27536, G. A. 6406; and United States *v.* Buehne and Buehne *v.* United States (154 Fed. Rep., 93; T. D. 28006), modified; Buehne *v.* United States and United States *v.* Buehne (159 Fed. Rep., 107; T. D. 28599).

(*a*) Cold-rolled steel strips varying from half an inch to 6 inches in width and not over 0.025 of an inch in thickness, from 50 to 250 feet in length, and put up in the form of coils, held not to be dutiable as sheet steel in strips, but to fall within the general provisions of paragraph 135 for steel in all forms and shapes not specially provided for. The term sheet steel in strips restricted to strips that have been actually cut from sheet steel.—United States *v.* Boker (158 Fed. Rep., 396; T. D. 28548), affirming 154 id., 174; T. D. 28005, and reversing T. D. 26063, G. A. 5929.

(*b*) So-called iron sand consisting of chilled iron pellets, produced by a method similar to that used in making shot, is dutiable as articles composed of iron and not as steel in all forms and shapes.—Baldwin *v.* United States (139 Fed. Rep., 1005; T. D. 26453).

(*c*) New steel rails whose commercial value has been depreciated by reason of certain defects held not to have lost their identity as rails and to be dutiable as such and not as scrap iron or steel.—Illinois Central Railroad Company *v.* McCall (147 Fed. Rep., 925; T. D. 26639).

(*d*) Circular steel plates of the same size, shape, general finish, and design, the same characteristics and qualities as the plates used for circular saws, are dutiable as steel circular-saw plates, irrespective of the use to which they may be put after importation.—T. D. 28625, G. A. 6694.

DECISIONS UNDER THE ACT OF 1894.

(*e*) Cold-rolled steel in coils, less than 0.025 of an inch thick, is dutiable at 40 per cent as sheet steel in strips and not under paragraph 122 at $4\frac{7}{10}$ cents.—T. D. 21027, G. A. 4415.

(*f*) Steel billets or ingots tubular in form, about 5 feet long and about 2 inches in outside diameter, and about $\frac{1}{8}$ of an inch in thickness, dutiable as steel billets and not as tubes nor under paragraphs 126 or 127 (1894).—T. D. 17264, G. A. 3526.

(*g*) Hollow steel billets (similar to those described in T. D. 12857, G. A. 1453) held to be dutiable under this paragraph and not under paragraph 111 (1894) as iron billets nor under paragraph 130 as tubes.—T. D. 16840, G. A. 3359.

(*h*) Steel drill rods not smaller than No. 6 wire gauge are dutiable at $4\frac{7}{10}$ cents per pound as steel in all forms not specially provided for and not at 40 per cent under paragraph 124 (1894) as drill rods.—T. D. 16080, G. A. 3044.

(*i*) Sheet steel in strips over 100 feet in length, over $2\frac{1}{2}$ and under 5 inches wide, varying in thickness from 24 wire gauge to 30, valued at more than $2\frac{7}{10}$ cents per pound and not over 3 cents per pound, sometimes known as corset steel, held dutiable at nine-tenths of 1 cent per pound and not under paragraph 124 (1894) at 40 per cent as sheet steel in strips.—T. D. 17340, G. A. 3560.

(*j*) Sheet steel thinner than No. 25 wire gauge and valued at more than 3 cents per pound is dutiable under this paragraph and not under paragraph 118 (1894).—T. D. 16826, G. A. 3345.

(*k*) Steel strips valued at less than 4 cents per pound are dutiable under the provision for steel in all forms and shapes not specially provided for.—T. D. 19384, G. A. 4148.

(*a*) Stonecutters' steel dust, known as diamond steel, is dutiable as a form of steel and not as a manufacture of steel.—T. D. 16330, G, A. 3159; T. D. 17955, G. A. 3830.

(*b*) Steel strips flattened from round steel wire, not smaller than 13 wire gauge and cut into leugths, not valued at above 3 cents per pound, are dutiable under this paragraph and not under paragraph 124 (1894) as articles manufactured from round steel wire.—United States *v.* Boker (90 Fed. Rep., 804).

(*c*) Sheet steel in strips cold rolled, valued at less than 4 cents per pound, is dutiable according to the value per pound and not under paragraph 124 (1894). Sustaining T. D. 19384, G. A. 4148.—United States *v.* Wolff (C. C.), (87 Fed. Rep., 201).

(*d*) A strip of high-grade steel 50 feet long by 8 inches wide, fitted by its composition only for saws, and which is commercially knowu as saw plates, is dutiable as such and not under paragraph 116 as band steel nor under paragraph 124 as sheet steel in strips. Reversing T. D. 17349, G. A. 3569.—Belcher *v.* United States (C. C.), (91 Fed. Rep., 975).

DECISIONS UNDER THE ACT OF 1890.

(*e*) Flat steel rods three-fourths of an inch wide, 13 wire gauge in thickness, and valued at more than 3 cents a pound, dutiable at $1\frac{8}{10}$ cents per pound.—T. D. 11564, G. A. 739.

(*f*) Corset steel consisting of strips of steel 5 inches wide and 27 wire gauge in thickness is dutiable under this paragraph, bnt, not being commercially known as sheet steel, is not subject to the additional duty under paragraph 144 of one-fourth of a cent.—T. D. 11564, G. A. 739.

(*g*) Common cold-rolled steel in the form of strips 150 feet or more in length, 3 inches wide, and of the thickness of No. 26 wire gauge, valued above 4 and not above 7 cents a pound, is dutiable at 2 cents a pound and is not subject to the additional duty under paragraph 152 (1890).—T. D. 11372, G. A. 655.

(*h*) Steel billets for bicycle tubes dutiable as billets.—T. D. 12857, G. A. 1453.

(*i*) Wrought-iron propeller (steamer) shaft dutiable under the provision for steamer, crank, and other shafting, and not as wrought iron for ships.—T. D. 14629, G. A. 2387.

(*j*) Corrugated-steel sheets valued at over 3 cents per pound dutiable at 2 cents a pound and not under paragraph 142 (1890) at $1\frac{4}{10}$ cents.—T. D. 14723, G. A. 2445.

(*k*) Certain polished and cut steel rods held dutiable at 7 cents a pound under this paragraph and one-quarter of 1 cent a pound additional under paragraph 152 (1890) and not as a manufacture of steel.—T. D. 14845, G. A. 2528.

(*l*) Bicycle cranks of steel not nickel plated are dutiable at 7 cents a pound. Bicycle cranks nickel plated are not dutiable under this paragraph.—T. D. 15011, G. A. 2588.

(*m*) Steel billets similar to those described in T. D. 12857, G. A. 1453, found to be dutiable under this paragraph.—T. D. 16823, G. A. 3342.

(*n*) Steel in the form of strips, 3 to $3\frac{1}{2}$ inches wide, less than 0.025 of an inch thick, and more than 100 feet long, which were cold rolled to a surface finish, and not cut from wider pieces, is dutiable under this paragraph and not under paragraph 148, clause 2, as sheet steel in strips, for "sheet steel"

as commercially understood is always hot rolled. Such strips, however, are neither bars nor rods, and hence are not subject to the additional duty imposed by paragraph 152 (1890) on steel bars or rods of whatever shape or section which are cold rolled.—In re Wetherell (C. C.), (60 Fed. Rep., 267); reversed, 65 Fed. Rep., 987.

(*a*) Billets of metal produced from iron or its ores, containing 20 per cent of carbon and small percentages, ranging from 0.002 to 0.081, of silicon, manganese, phosphorus, and sulphur which is granular in structure, malleable, and which at any stage of the process of production has been cast by being run into molds, is within the definition of steel as given in paragraph 150 and is properly classified as such. In this case hollow steel billets were assessed at $1\frac{1}{16}$ cents per pound under this paragraph. The importer claimed that the merchandise was dutiable under section 4 at 10 per cent, and if not at 10 per cent at 20 per cent under the same section: (2) that if not dutiable under section 4 it comes under section 5 and claims (*a*) that it resembles unwrought metal mentioned in paragraph 202, and (*b*) that if it does not most resemble unwrought metal mentioned in paragraph 202 then it most resembles, in the respects named and referred to in section 5, the article referred to in the last clause of paragraph 136.—Gary *v.* Cockley (65 Fed. Rep., 497), affirming T. D. 16823, G. A. 3342.

DECISIONS UNDER THE ACT OF 1883.

(*b*) A metal imported from Sweden, being in the form of cakes or slabs from 24 to 30 inches in length by 12 to 14 inches in width, and from an inch to an inch and a half thick, with the upper surface nicked into rectangular or oblique angular caramels, about an inch and a quarter square, invoiced as "remelting steel in cakes," is dutiable under this paragraph as steel in slabs at 45 per cent and not as iron in pigs, nor as iron in slabs, nor as unwrought metal.—Farris *v.* Magone (C. C.), (46 Fed Rep., 845).

(*c*) Strips of steel from 6 to 12 millimeters wide, 0.12 to 0.20 of a millimeter long, cold rolled, tempered, polished, with edges slightly rounded, which are used for the manufacture of steel tape measures, are included in the ordinary meaning of steel strips or strip steel, and a jury having found on conflicting evidence that those terms have no commercial meaning different from the ordinary meaning, such steel is dutiable under this paragraph and not under paragraph 183 (1883) as "flat steel No. 39."—Magone *v.* Vom Cleff (C. C. A.), (70 Fed. Rep., 980).

136. Wire rods: Rivet, screw, fence, and other iron or steel wire rods, whether round, oval, flat, or square, or in any other shape, and nail rods, in coils or otherwise, valued at four cents or less per pound, four-tenths of one cent per pound; valued over four cents per pound, three-fourths
1897 of one cent per pound: *Provided*, That all round iron or steel rods smaller than number six wire gauge shall be classed and dutiable as wire: *Provided further*, That all iron or steel wire rods which have been tempered or treated in any manner or partly manufactured shall pay an additional duty of one-half of one cent per pound.

123. Wire rods: Rivet, screw, fence, and other iron or steel wire rods, whether round, oval, flat, or square, or in any other shape, and nail rods,
1894 in coils or otherwise, valued at four cents or less per pound, four-tenths cent per pound; valued over four cents per pound, three-fourths cent per pound: *Provided*, That all round iron or steel rods smaller than number six wire gauge shall be classed and dutiable as wire.

147. Wire rods: Rivet, screw, fence, and other iron or steel wire rods, and nail rods, whether round, oval, flat, square, or in any other shape, in coils or otherwise, not smaller than number six wire gauge, valued at three and a half cents or less per pound, six-tenths of one cent per pound;

1890 and iron or steel, flat, with longitudinal ribs for the manufacture of fencing, valued at three cents or less per pound, six-tenths of one cent per pound: *Provided*, That all iron or steel rods, whether rolled or drawn through dies, smaller than number six wire gauge, shall be classed and dutiable as wire.

180. Iron or steel rivet, screw, nail, and fence, wire rods, round, in coils and loops, not lighter than number five wire gauge, valued at three
1883 and one-half cents or less per pound, six-tenths of one cent per pound. Iron or steel, flat, with longitudinal ribs, for the manufacture of fencing, six-tenths of a cent per pound.

DECISIONS UNDER PARAGRAPH 136, ACT OF 1897.

(*a*) Tempered and polished steel rods less than No. 6 wire gauge held dutiable at 40 per cent and three-fourths of a cent per pound under this and paragraphs 137 and 141 and not dutiable under paragraph 135 as steel in all forms and shapes.—T. D. 22468, G. A. 4758.

(*b*) Nail rods being specifically provided for under this paragraph are dutiable thereunder, notwithstanding that they are made of charcoal iron. Only the articles enumerated and provided for in paragraph 124 are covered by the proviso to that paragraph. The operation of a proviso is limited to the paragraph of which it forms a part unless it is expressly provided for otherwise.—T. D. 23889, G. A. 5183.

(*c*) Iron screw rods which have been hot rolled and then cold drawn in the process of manufacture are dutiable primarily under paragraph 136 and at one-fourth of 1 cent per pound additional under the opening clause of paragraph 141.—United States *v.* Nash (158 Fed. Rep., 401; T. D. 28547), reversing 152 id., 573; T. D. 27875, and affirming T. D. 27288, G. A. 6338, followed; T. D. 28623, G. A. 6692.

DECISIONS UNDER THE ACT OF 1890.

(*d*) Steel horseshoe nail plates dutiable as nail rods.—T. D. 12929, G. A. 1480.

(*e*) Wire rods, coils of flat steel measuring from three-fourths of an inch in width by No. 14 wire gauge in thickness, valued at less than 3½ cents per pound, dutiable at six-tenths of 1 cent per pound.—T. D. 13371, G. A. 1751.

(*f*) Iron strips varying from one-sixteenth of an inch to one-fourth of an inch in width and from 25 to 27 wire gauge in thickness, cold rolled from drawn wire, held dutiable as wire and not as flat-rolled iron.—T. D. 10723, G. A. 276.

137. Round iron or steel wire, not smaller than number thirteen wire gauge, one and one-fourth cents per pound; smaller than number thirteen and not smaller than number sixteen wire gauge, one and one-half cents per pound; smaller than number sixteen wire gauge, two cents per pound: *Provided*, That all the foregoing valued at more than four cents per pound shall pay forty per centum ad valorem. Iron or steel or other wire not specially provided for in this Act, including such as is commonly known as hat wire, or bonnet wire, crinoline wire, corset wire, needle wire, piano wire, clock wire, and watch wire, whether flat or otherwise, and corset clasps, corset steels and dress steels, and sheet steel in strips, twenty-five one-thousandths of an inch thick or thinner,
1897 any of the foregoing, whether uncovered or covered with cotton, silk, metal, or other material, valued at more than four cents per pound, forty-five per centum ad valorem: *Provided*, That articles manufactured from iron, steel, brass, or copper wire, shall pay the rate of duty imposed upon the wire used in the manufacture of such articles, and in addition thereto one and one-fourth cents per pound, except that wire rope and wire strand shall pay the maximum rate of duty which would be imposed upon any wire used in the manufacture thereof, and in addition thereto one cent per pound; and on iron or steel wire coated with zinc, tin, or any other metal, two-tenths of one cent per pound in addition to the rate imposed on the wire from which it is made.

124. Wire: Round iron or steel wire, all sizes not smaller than thirteen wire gauge, one and one-fourth cents per pound; smaller than thirteen wire gauge, and not smaller than sixteen wire gauge, one and one-half cents per pound; smaller than sixteen wire gauge, two cents per pound; all other iron or steel wire and wire or strip steel, commonly known as crinoline wire, corset wire, drill rods, needle wire, piano wire, clock and watch wires, and all steel wires, whether polished or unpolished, in coils
1894 or straightened, and cut to lengths, drawn cold through dies, and hat wire, flat steel wire, or sheet steel in strips, uncovered or covered with cotton, silk, or other material, or metal, and all the foregoing manufactures of iron or steel, of whatever shape or form, valued above four cents per pound, shall pay a duty of forty per centum ad valorem: *Provided*, That articles manufactured from iron and steel wire shall pay the maximum rate of duty which would be imposed upon any wire used in the manufacture of such articles and in addition thereto one cent per pound.

148. Wire: Wire made of iron or steel, not smaller than number ten wire gauge, one and one-fourth cents per pound; smaller than number ten, and not smaller than number sixteen wire gauge, one and three-fourths cents per pound; smaller than number sixteen and not smaller than number twenty-six wire gauge, two and one-fourth cents per pound; smaller than number twenty-six wire gauge, three cents per pound: *Provided*, That iron or steel wire covered with cotton, silk, or other material, and wires or strip steel, commonly known as crinoline wire, corset-wire, and hat-wire, shall pay a duty of five cents per pound: *And provided further*, That flat steel wire, or sheet steel in strips, whether drawn through dies or rolls, untempered or tempered, of whatsoever width, twenty-five one-thousandths of an inch thick or thinner (ready for use or otherwise), shall pay a duty of fifty per centum ad valorem: *And provided further*, That no article made from iron or steel wire, or of which iron or steel wire is a component part of chief value, shall pay
1890 a less rate of duty than the iron or steel wire from which it is made either wholly or in part: *And provided further*, That iron or steel wire cloths, and iron or steel wire nettings made in meshes of any form, shall pay a duty equal in amount to that imposed on iron or steel wire used in the manufacture of iron or steel wire cloth, or iron or steel wire nettings, and two cents per pound in addition thereto.

There shall be paid on iron or steel wire coated with zinc or tin, or any other metal (except fence-wire and iron or steel, flat, with longitudinal ribs, for the manufacture of fencing), one-half of one cent per pound in addition to the rate imposed on the wire of which it is made; on iron wire rope and wire strand, one cent per pound in addition to the rate imposed on the wire of which it is made; on steel wire rope and wire strand, two cents per pound in addition to the rate imposed on the wire of which they or either of them are made: *Provided further*, That all iron or steel wire valued at more than four cents per pound shall pay a duty of not less than forty-five per centum ad valorem, except that card-wire for the manufacture of card clothing shall pay a duty of thirty-five per centum ad valorem.

182. Iron or steel wire, smaller than number five and not smaller than number ten wire gauge, one and one-half cents per pound; smaller than number ten and not smaller than number sixteen wire gauge, two cents per pound; smaller than number sixteen and not smaller than number twenty-six wire gauge, two and one-half cents per pound; smaller than number twenty-six wire gauge, three cents per pound: *Provided*, That iron or steel wire covered with cotton, silk, or other material, and wire commonly known as crinoline, corset, and hat-wire, shall pay four cents per pound in addition to the foregoing rates: *And provided further*, That no article made from iron or steel wire, or of which iron or steel
1883 wire is a component part of chief value, shall pay a less rate of duty than the iron or steel wire from which it is made, either wholly or in part: *And provided further*, That iron or steel wire-cloths, and iron or steel wire-nettings, made in meshes of any form, shall pay a duty equal in amount to that imposed on iron or steel wire of the same gauge, and two cents per pound in addition thereto. There shall be paid on galvanized iron or steel wire (except fence wire) one-half of one cent per pound in addition to the rate imposed on the wire of which it is made.

On iron wire-rope and wire-strand, one cent per pound in addition to the rates imposed on the wire of which it is made. On steel wire-rope and wire-strand, two cents per pound in addition to the rates imposed on the wire of which it is made.

DECISIONS UNDER PARAGRAPH 137, ACT OF 1897.

(*a*) The wire proviso of this paragraph imposes a fixed and not a minimum rate. Wire valued at 4 cents per pound is dutiable at 40 per cent. Rope containing wire smaller than 16 wire gauge, valued less than 4 cents, is dutiable at 2 cents per pound with an additional duty of 1 per cent.—T. D. 20171, G. A. 4289.

(*b*) Polished round wire valued at over 4 cents is dutiable at 40 per cent and not at 45 per cent as wire not specially provided for.—T. D. 21474, G. A. 4513.

(*c*) Round wire valued above 4 cents per pound known as "Federdraght" or spring wire, "Ahlendraght" or awl wire, are dutiable at 40 per cent and not at 45 per cent.—T. D. 21586, G. A. 4546.

(*d*) Round wire valued above 4 cents per pound known as "Wicknadeldraght" or needle wire, over 0.025 of an inch thick, is dutiable at 45 per cent and not at 40 per cent. The limitation of thickness held not to apply to round wire.—T. D. 21586, G. A. 4546.

(*e*) Metallic packing made of tin coated brass wire is dutiable as an article manufactured from brass wire and not as a manufacture of metal.—T. D. 21979, G. A. 4654.

(*f*) Wire rope, made of galvanized steel round wire with a hemp core, the wire valued at over 4 cents a pound, is dutiable (1) at 40 per cent for the wire, (2) at two-tenths of 1 cent per pound in addition to the rate imposed on wire not galvanized, and (3) upon the wire rope 1 cent per pound in addition for the weight of the core and the advanced condition of the completed article. The 40 per cent should be assessed upon the value of the galvanized wire and not upon the finished rope. The two-tenths should be upon the weight of the galvanized wire, and the 1 cent upon the weight of the whole rope.—T. D. 20518, G. A. 4329.

(*g*) Wire rope composed of round steel wire having a hemp core, valued at less than 4 cents per pound, held to be dutiable at the maximum rate of duty imposed upon the wire used in its manufacture.—T. D. 22471, G. A. 4761.

(*h*) Wire rope made of round steel wire valued at over 4 cents per pound, with a hemp core, held to be dutiable at 40 per cent upon the value of the completed rope, plus 1 cent per pound on the weight of the finished article, and two-tenths of a cent per pound for galvanizing.—T. D. 22471, G. A. 4761.

(*i*) Telephone-switchboard cables, composed of 64 copper wires, each tin-coated and covered with cotton, the whole grouped together and wrapped successively with paper, metal foil, paper, cotton threads, and water proof material, the wire being chief value, are dutiable as articles manufactured from copper wire, under the proviso to this paragraph, and not as covered wire.—T. D. 22380, G. A. 4733, and 127 Fed. Rep., 890 (T. D. 25044) affirmed; Salt *v.* U. S. (134 Fed. Rep., 1021; T. D. 25901).

(*j*) Wire rope is dutiable either by specific or ad valorem rate according to its value, and it is essential that that value be ascertained in order that the rate may be adjusted. Reappraisement is legal in such a case, and the penalty for undervaluation is properly imposed under section 7 of the administrative act.—T. D. 22504, G. A. 4770.

(*a*) Masks made from wire are dutiable under the proviso to this paragraph, this being a more specific provision for such articles than paragraph 193.—T. D. 24241, G. A. 5280.

(*b*) Flat wire heddles are dutiable at the rate of 45 per cent ad valorem plus 1¼ cents per pound under this paragraph. Heddles made of flat wire are dutiable at the rate provided for articles made from flat wire and not at the rate for articles made from round wire, though the flat wire may have been made from round wire.—T. D. 26179, G. A. 5970.

(*c*) Steel points or pins for gramophones or talking machines are not needles in the tariff sense and are dutiable as articles made from wire.—T. D. 26872, G. A. 6215.

(*d*) Wire made of nickel and iron, produced by forcing an iron or steel wire core into a nickel tube and then drawing the article down to the required size, is dutiable as a wire not specially provided for at the rate of 45 per cent under this paragraph. Wire thus produced is not a coated wire.—T. D. 25892, G. A. 5879, followed; T. D. 27544, G. A. 6414.

(*e*) Iron or steel shafts intended for use in the manufacture of hat or bonnet pins are dutiable under this paragraph.—T. D. 27703, G. A. 6475.

(*f*) Wire rat traps are entireties and must be classified as such for dutiable purposes. If different gauges of wire enter into their composition, they are dutiable at the rate at which the kind of wire that forms the principal and substantial portion of the traps is made dutiable by this paragraph and 1¼ cents per pound in addition, under the second proviso to said paragraph. The claim that different rates of duty should be assessed on the different parts of the article held wholly inadmissible and overruled.—T. D. 27489, G. A. 6399.

(*g*) The correctness of a ruling that rat traps made of round steel wire coated with copper are dutiable under the provisions of this paragraph as articles manufactured from wire, at a rate made up by adding 1¼ cents per pound to the rate prescribed for the coated wire of which the traps are made, conceded, but the direction of the Treasury Department to the collector of customs at Providence under date of September 7, 1900 (T. D. 22474), to apply the additional duty of two-tenths of 1 cent per pound, provided for in the last clause of this paragraph on iron or steel wire coated with metal, only to such wire when imported in the form of wire, and not to articles manufactured from such wire, which direction is said to have been followed up to the date of the importations in question, which is less than five years, held to have effected a repeal of this statutory provision so far as it applies to articles made from coated wire. Authorities on settled practice reviewed.—Burditt *v.* United States (153 Fed Rep., 67; T. D. 28109), reversing 147 id., 892 (T. D. 27639) and G. A. 6357 (T. D. 27325).

(*h*) Spear-point fishhooks made from round steel or iron wire smaller than number 18 Birmingham wire gauge are dutiable at 1½ cents per pound plus 40 per cent ad valorem, under the provisions of this paragraph, as articles made from wire valued at more than 4 cents per pound. Similar hooks made from wire not smaller than number 18 Birmingham gauge held to be dutiable at 1¼ cents per pound plus the specific rate provided in the opening clause of the same paragraph according to the actual gauge of the wire.—Abstract 6908 (T. D. 26449) superseded; T. D. 27764, G. A. 6494.

(*i*) Cold-rolled steel strips varying from half an inch to 6 inches in width and not over 0.025 of an inch in thickness, from 50 to 250 feet in length and put up in the form of coils, held not to be dutiable as sheet steel in strips but

to fall within the general provisions of paragraph 135 for steel in all forms and shapes not specially provided for. The term sheet steel in strips restricted to strips that have been actually cut from sheet steel.—United States *v.* Boker (158 Fed. Rep., 396; T. D. 28548), affirming 154 id., 174 (T. D. 28005), and reversing T. D. 26063, G. A. 5929.

(*a*) Steel wool, so-called, made from wire by cutting or slicing the same into slivers or shavings by means of toothed machine knives, held to be dutiable under the provisions of paragraph 137 according to the gauge and value of the wire from which it is made, notwithstanding the circumstances that the wire as wire is destroyed in the process of manufacture and its gauge can not be determined by inspection of the article as imported.—T. D. 21837, G. A. 4612; T. D. 26061, G. A. 5927; Buehne *v.* United States and United States *v.* Buehne (140 Fed. Rep., 772; T. D. 26452); United States *v.* Buehne (145 Fed. Rep., 1021; T. D. 27230); T. D. 27536, G. A. 6406; and United States *v.* Buehne and Buehne *v.* United States (154 Fed. Rep., 93; T. D. 28006) modified; Buehne *v.* United States and United States *v.* Buehne (159 Fed. Rep., 107), T. D. 28599.

(*b*) Where the rate of duty depends upon conditions not within the cognizance of the customs officers, the collector is justified in assessing the highest of the rates that may be applicable, leaving it to the importer to secure the imposition of the proper rate by presenting satisfactory evidence of the essential facts.—Buehne *v.* United States and United States *v.* Buehne (T. D. 28599).

DECISIONS UNDER THE ACT OF 1894.

(*c*) Round iron wire under No. 16 wire gauge, valued above 4 cents a pound, is dutiable at 40 per cent and not at 2 cents a pound.—T. D. 15693, G. A. 2874.

(*d*) Side steel is dutiable as flat steel wire covered with paper and not as a manufacture of metal.—T. D. 15959, G. A. 2983.

(*e*) Certain cold-rolled cast steel held dutiable as flat steel wire or sheet steel in strips, and not under paragraph 122, 1894, at 1.9 or 1.3 cents per pound.—T. D. 15986, G. A. 3010.

(*f*) Wire rope composed of steel wire smaller than No. 11 wire gauge, valued at less than 4 cents a pound, with a tarred hemp core held dutiable at 1¼ cents a pound and 1 cent a pound additional upon the total weight of the rope, and not at 1¼ cents a ponnd for the wire in its composition and 1 cent a pound additional on the gross weight.—T. D. 16812, G. A. 3331.

(*g*) Sans Cene and Carmen skirt wire, valued above 4 cents a pound, is dutiable at 40 per cent and not as manufactures of cotton.—T. D. 18150, G. A. 3907.

(*h*) Sheet steel in strips, cold-rolled, a portion tempered and polished and part not tempered nor polished, valued at above 4 cents per pound, invoiced as band saw steel in coils, not tempered nor polished; band saw steel in coils tempered and polished, blued and repolished white; band saw steel in coils, tempered for shutter springs; cold-rolled and bright annealed band steel in coils for dynamo inductor bands, held dutiable as sheet steel in strips, and not as hoop, band, or scroll iron or steel, nor as saw plates.—T. D. 17349, G. A. 3569. See 91 Fed. Rep., 975.

(*i*) Steel wire cloth, mesh 28 by 28, size of wire No. 28 gauge, wire valued at over 4 cents per pound, is dutiable at 40 per cent and 1 cent per pound, and not at 40 per cent on the value of the wire only and in addition thereto 1 cent per pound upon the cloth.—T. D. 17737, G. A. 3723.

(*a*) Wire mattresses made of No. 13 gauge round wire, valued at more than 4 cents per pound, is dutiable at 40 per cent and 1 cent per pound additional, and not at 1¼ cents a pound and 1 cent additional.—T. D. 18540, G. A. 3996.

(*b*) Cold-rolled, untempered steel, from 1¼ to 4½ inches wide, and from 500 to 1,500 feet long, which is largely used for making band saws, but not shown to be unfitted in its composition for other uses, is dutiable as sheet steel in strips, and not under paragraph 116, 1894, as band steel not otherwise provided for, or under paragraph 122 as saw plates. Sustaining in part T. D. 17349, G. A. 3569.—Belcher *v.* United States (C. C.), (91 Fed. Rep., 975).

(*c*) Polished steel rods made by Stubbs, in England, commonly and commercially known as drill rods, or Stubbs steel, which are in fact used for making drill rods, being the standard for making the best drills, are dutiable as drill rods, and not under paragraph 122 (1894), covering steel in all forms and shapes not specially provided for.—United States *v.* Frasse (C. C.), (94 Fed. Rep., 483).

DECISIONS UNDER THE ACT OF 1890.

(*d*) Circlette, a cotton-covered wire, is dutiable as wire and not as a manufacture of cotton.—T. D. 15405, G. A. 2799; T. D. 16540, G. A. 3258.

(*e*) Copper wire for card clothing is dutiable at 35 per cent and not as a manufacture of metal.—T. D. 13488, G. A. 1790.

(*f*) Wire cloth for milling purposes, the wire smaller than No. 26 wire gauge and costing 6 cents per pound, is dutiable at 5 cents per pound and 2 cents per pound additional and not as a manufacture of metal.—T. D. 14400, G. A. 2284.

(*g*) Wire netting for milling purposes, the wire smaller than No. 16 and not smaller than No. 26 wire gauge and costing 3 cents per pound, is dutiable at 4½ cents per pound, and in addition thereto 2 cents per pound, and not as a manufacture of metal.—T. D. 14400, G. A. 2284.

(*h*) A web or band of cotton three-eighths of an inch wide, into which three round cotton-covered metal wires, one in each edge and the other in the middle, are woven or wrought is not hat wire.—T. D. 12944, G. A. 1495; reversed, T. D. 15014, G. A. 2591.

(*i*) Ribbon wire is dutiable as hat wire at 5 cents per pound and not as a manufacture of metal.—T. D. 15014, G. A. 2591; reverses T. D. 12944, G. A. 1495.

(*j*) Pendulum wire, straw-colored steel in strips, one-fourth of one inch wide, thirty-five ten thousandths of an inch thick, and from 2 to 500 feet in length, valued above 16 cents per pound, produced by the process of cold drawing through dies or rolls, into sheets or strips 3 inches wide or more, etc., held dutiable at 50 per cent.—T. D. 11426, G. A. 709.

(*k*) Grooved ribs or paragon frames for umbrellas, with rivets, bolts, and balls complete, flat steel wire twenty-five one-thousandths of an inch thick, is dutiable at 50 per cent.—T. D. 12911, G. A. 1462.

(*l*) Paragon wire, a flat steel wire drawn through dies or rolls thinner than twenty-five one-thousandths of an inch, is dutiable at 50 per cent.—T. D. 13211, G. A. 1632.

(*m*) Steel wire from 9 to 19 wire gauge, valued at more than 4 cents a pound, is dutiable at 45 per cent.—T. D. 10564, G. A. 214.

(*n*) The ad valorem rate should be applied only when the specific rates do not exceed 45 per cent.—T. D. 12446, G. A. 1184.

(*a*) Iron wire galvanized is still iron wire, and when the 45 per cent rate is resorted to neither the gauge rate nor the one-half cent a pound additional duty for galvanizing is applicable.—T. D. 12446, G. A. 1184.

(*b*) Stubbs's polished steel wire, smaller than No. 5 wire gauge and larger than No. 6 wire gauge, costing over 4 cents a pound is dutiable at 45 per cent.—T. D. 12993, G. A. 1544.

(*c*) Iron wire netting made of wire smaller than No. 26 wire gauge, valued at over 4 cents a pound, is dutiable at 45 per cent with an additional duty of 2 cents a pound on made up articles.—T. D. 13501, G. A. 1803.

(*d*) Strips of steel 3 inches wide, from 100 to 2,500 feet long and less than twenty-five one-thousandths of an inch in thickness, which have been shaped by passing through cold rolls, are dutiable under this paragraph and not under paragraph 146 (1890), with an additional duty under paragraph 152. 60 Fed. Rep., 267, reversed.—United States *v.* Wetherell (C. C. A.), (65 Fed. Rep., 987).

(*e*) Wire rope is dutiable at 2½ cents per pound for the wire, and 1 cent per pound for the iron wire rope, and 2 cents per pound for the steel wire rope.—T. D. 10760, G. A. 313.

(*f*) Iron wire rope, galvanized steel wire rope, and galvanized iron wire rope, on which the specific duties on the wire is less than 45 per cent, is dutiable at 45 per cent on the wire, and in addition thereto 1 cent a pound on the iron wire rope and 2 cents a pound on the steel wire rope.—T. D. 11380, G. A. 663; T. D. 11553, G. A. 728.

(*g*) Jute or hemp core in a steel wire rope is an integral portion of the rope, and is covered by the duty of 2 cents imposed on the gross weight of the rope in addition to the duty on the wire.—T. D. 12446, G. A. 1184.

(*h*) The additional duty of 1 and 2 cents a pound on iron and on steel wire rope with jute cores, should be assessed on the gross weight of the rope, including the jute core.—T. D. 14254, G. A. 2218.

GENERAL PROVISIONS.

1897 **138.** No allowance or reduction of duties for partial loss or damage in consequence of rust or of discoloration shall be made upon any description of iron or steel, or upon any article wholly or partly manufactured of iron or steel, or upon any manufacture of iron or steel.

1894 125. No allowance or reduction of duties for partial loss or damage in consequence of rust or of discoloration shall be made upon any description of iron or steel, or upon any article wholly or partly manufactured of iron or steel.

1890 149. No allowance or reduction of duties for partial loss or damage in consequence of rust or of discoloration shall be made upon any description of iron or steel, or upon any article wholly or partly manufactured of iron or steel, or upon any manufacture of iron and steel.

1883 184. No allowance or reduction of duties for partial loss or damage in consequence of rust or of discoloration shall be made upon any description of iron or steel, or upon any partly manufactured article of iron or steel, or upon any manufacture of iron and steel.

1897 **139.** All metal produced from iron or its ores, which is cast and malleable, of whatever description or form, without regard to the percentage of carbon contained therein, whether produced by cementation, or converted, cast, or made from iron or its ores, by the crucible, Bessemer, Clapp-Griffith, pneumatic, Thomas-Gilchrist, basic, Siemens-Martin, or open-hearth process, or by the equivalent of either, or by a combination of two or more of the processes, or their equivalents, or by any fusion or other process which produces from iron or its ores a metal either granular or fibrous in structure, which is cast and malleable, excepting what is known as malleable-iron castings, shall be classed and denominated as steel.

1894 (No corresponding provision.)

150. All metal produced from iron or its ores, which is cast and malleable, of whatever description or form, without regard to the percentage of carbon contained therein, whether produced by cementation, or converted, cast, or made from iron or its ores, by the crucible, Bessemer, Clapp-Griffiths, pneumatic, Thomas-Gilchrist, basic, Siemens-
1890 Martin, or open-hearth process, or by the equivalent of either, or by a combination of two or more of the processes, or their equivalents, or by any fusion or other process which produces from iron or its ores a metal either granular or fibrous in structure, which is cast and malleable, excepting what is known as malleable-iron castings, shall be classed and denominated as steel.

183. Steel, not specially enumerated or provided for in this act, forty-five per centum ad valorem: *Provided*, That all metal produced from iron or its ores, which is cast and malleable, of whatever description or form, without regard to the percentage of carbon contained therein, whether produced by cementation, or converted, cast, or made from iron
1883 or its ores, by the crucible, Bessemer, pneumatic, Thomas-Gilchrist, basic, Siemens-Martin, or open-hearth process, or by the equivalent of either, or by the combination of two or more of the processes, or their equivalents, or by any fusion or other process which produces from iron or its ores a metal either granular or fibrous in structure, which is cast and malleable, excepting what is known as malleable iron castings, shall be classed and denominated as steel.

DECISIONS UNDER THE ACT OF 1883.

(*a*) The crop ends of Bessemer steel rails are dutiable as steel and not as metal unwrought.—Robertson *v.* Perkins (129 U. S., 233).

140. No article not specially provided for in this Act, which is wholly or partly manufactured from tin plate, terne plate, or the sheet, plate, hoop, band, or scroll iron or steel herein provided for, or of which such tin plate, terne plate, sheet, plate, hoop, band, or scroll iron or steel shall
1897 be the material of chief value, shall pay a lower rate of duty than that imposed on the tin plate, terne plate, or sheet, plate, hoop, band, or scroll iron or steel from which it is made, or of which it shall be the component thereof of chief value.

121. * * * No article not specially provided for in this Act, wholly or partly manufactured from tin plate, terne plate, or the sheet, or plate iron or steel herein provided for, or of which such tin plate, terne plate,
1894 sheet, or plate iron or steel shall be the material of chief value, shall pay a lower rate of duty than that imposed on the tin plate, terne plate, or sheet, or plate iron or steel from which it is made, or of which it shall be the component thereof of chief value.

151. No article not specially provided for in this act, wholly or partly manufactured from tin plate, terne plate, or the sheet, plate, hoop, band, or scroll iron or steel herein provided for, or of which such tin plate, terne plate, sheet, plate, hoop, band, or scroll iron or steel shall be the material of chief value, shall pay a lower rate of duty than that imposed on the tin plate, terne plate, or sheet, plate, hoop, band, or scroll iron or steel from which it is made, or of which it shall be the component thereof
1890 of chief value.

143. * * * *Provided*, That on and after July first, eighteen hundred and ninety-one, manufactures of which tin, tin plates, terne plates, taggers tin, or either of them, are component materials of chief value, and all articles, vessels or wares manufactured, stamped or drawn from sheet-iron or sheet-steel, such material being the component of chief value, and coated wholly or in part with tin or lead or a mixture of which these metals or either of them is a component part, shall pay a duty of fifty-five per centum ad valorem. * * *.

1883 [No corresponding provision.]

141. On all iron or steel bars or rods of whatever shape or section which are cold rolled, cold drawn, cold hammered, or polished in any way in addition to the ordinary process of hot rolling or hammering, there shall be paid one-fourth of one cent per pound in addition to the rates provided in this Act on bars or rods of whatever section or shape which are hot-rolled; and on all strips, plates, or sheets of iron or steel of whatever shape, other than the polished, planished, or glanced sheet-
1897 iron or sheet-steel hereinbefore provided for, which are cold rolled, cold hammered, blued, brightened, tempered, or polished by any process to such perfected surface finish or polish better than the grade of cold rolled, smoothed only, hereinbefore provided for, there shall be paid one cent per pound in addition to the rates provided in this Act upon plates, strips, or sheets of iron or steel of common or black finish; and on steel circular saw plates there shall be paid one-half of one cent per pound in addition to the rate provided in this Act for steel saw plates.

1894 [No corresponding provision.]

152. On all iron or steel bars or rods of whatever shape or section, which are cold rolled, cold hammered, or polished in any way in addition to the ordinary process of hot rolling or hammering, there shall be paid one-fourth of one cent per pound in addition to the rates provided in this act; and on all strips, plates, or sheets of iron or steel of whatever shape, other than the polished, planished, or glanced sheet-iron or sheet-
1890 steel hereinbefore provided for, which are cold rolled, cold hammered, blued, brightened, tempered, or polished by any process to such perfected surface finish, or polish better than the grade of cold rolled, smooth only, hereinbefore provided for, there shall be paid one and one-fourth cents per pound in addition to the rates provided in this act upon plates, strips, or sheets of iron or steel of common or black finish; and on steel circular saw plates there shall be paid one cent per pound in addition to the rate provided in this act for steel saw plates.

177. * * * *Provided*, That on all iron or steel bars, rods, strips, or steel sheets, of whatever shape, and on all iron or steel bars of irregular shape or section, cold-rolled, cold-hammered, or polished in any way in
1883 addition to the ordinary process of hot-rolling or hammering, there shall be paid one-fourth cent per pound, in addition to the rates provided in this act; and on steel circular saw plates there shall be paid one cent per pound, in addition to the rate provided in this act.

DECISIONS UNDER PARAGRAPH 141, ACT OF 1897.

(*a*) The provision herein assessing an additional duty of 1 cent per pound on strips, sheets, or plates that have been brightened, etc., is to be taken distributively, and said duty is to be added to the regular duty assessable according to gauge, value, size, etc., of the particular strips, plates, or sheets.—T. D. 24460, G. A. 5347.

(*b*) Iron screw rods which have been hot-rolled and then cold-drawn in the process of manufacture are dutiable primarily under paragraph 136, and at one-fourth of 1 cent per pound additional under the opening clause of paragraph 141.—United States *v.* Nash (158 Fed. Rep., 401; T. D. 28547), reversing 152 id., 573 (T. D. 27875), and affirming T. D. 27288, G. A. 6338, followed; T. D. 28623, G. A. 6692.

(*c*) Cold-rolled steel strips, the only polish or brightening on the surface of which is that incidentally acquired in the process of cold-rolling, are not subject to the additional duty of 1 cent per ponud provided in this paragraph for such strips when "cold-rolled * * * brightened * * * or polished by any process to such perfected surface finish or polish better than the grade of cold-rolled, smoothed only." The term "cold-rolled, smoothed only" not shown to have any general well-recognized trade meaning.—United States *v.* Crucible Steel Company (154 Fed. Rep., 1005; T. D. 28106), affirming 147 Fed. Rep., 537; T. D. 27446, and T. D. 26870, G. A. 6213), and United States

v. Crucible Steel Company (137 Fed. Rep., 384; T. D. 26157), affirming 132 Fed. Rep., 269; T. D. 25367, which had reversed an unpublished decision based on T. D. 24579, G. A. 5384), followed; T. D. 28232, G. A. 6615.

(*a*) The provision herein imposing an additional duty of one-fourth of 1 cent per pound upon all iron or steel rods of whatever shape or section which are cold drawn, etc., applies to all such rods whether they are specifically enumerated in the metal schedule or fall within any of its general provisions.—United States *v.* Nash (158 Fed. Rep., 401; T. D. 28547), reversing 152 id., 573 (T. D. 27875), and affirming T. D. 27288, G. A. 6338.

(*b*) Circular steel plates of the same size, shape, general finish and design, the same characteristics and qualities as the plates used for circular saws, are dutiable as steel saw plates irrespective of the use to which they may be put after importation.—T. D. 28625, G. A. 6694.

(*c*) It is fair to assume that Congress, in imposing the additional duty of 1 cent per pound provided for in this paragraph, fully understood what dividing grade had been adopted by the customs authorities under the earlier acts, and by the use of the same language intended to provide that the same grade should be the criterion for determining in which group future importations should be classified for duty purposes.—United States *v.* Crucible Steel Company (137 Fed. Rep., 384; T. D. 26157).

DECISIONS UNDER THE ACT OF 1890.

(*d*) The collector classified certain shank steel, used in the manufacture of boots and shoes, under paragraph 146, 1890, and also imposed an additional duty of one-quarter of a cent per pound on the goods, as cold-rolled steel, under this paragraph. The importer protested against the additional duty, and on appeal the Board of Appraisers held that the original classification was wrong, and that the goods should have been entered under paragraph 140 as other steel. etc. They also found that the goods were not subject to the additional duty, but that the protest was insufficient because it failed to point out the proper classification. *Held* that, as the objection was made only to the additional duty, and not to the original classification, the importer was not bound to point out the error in the latter, and the protest was sufficient.—In re Houdlette (C. C.), (48 Fed. Rep., 545).

MANUFACTURES OF IRON AND STEEL.

1897 **142.** Anvils of iron or steel, or of iron and steel combined, by whatever process made, or in whatever stage of manufacture, one and seven-eighths cents per pound.

1894 128. Anvils of iron or steel, or of iron and steel combined, by whatever process made, or in whatever stage of manufacture, one and three-fourths cents per pound.

1890 155. Anvils of iron or steel, or of iron and steel combined, by whatever process made, or in whatever stage of manufacture, two and one-half cents per pound.

1883 163. Anvils, * * * weighing each twenty-five pounds or more, two cents per pound.

DECISIONS UNDER THE ACT OF 1894.

(*e*) Steel anvils known as mineral anvils are dutiable as anvils.—T. D. 15828, G. A. 2928.

1897 **143.** Axles, or parts thereof, axle bars, axle blanks, or forgings for axles, whether of iron or steel, without reference to the stage or state of manufacture, valued at not more than six cents per pound, one cent per pound: *Provided*, That when iron or steel axles are imported fitted in wheels, or parts of wheels, of iron or steel, they shall be dutiable at the same rate as the wheels in which they are fitted.

127. Axles, or parts thereof, axle bars, axle blanks, or forgings for axles, whether of iron or steel, without reference to the stage or state of
1894 manufacture, one and one-half cents per pound: *Provided*, That when iron or steel axles are imported fitted in wheels, or parts of wheels, of iron or steel, they shall be dutiable at the same rate as the wheels in which they are fitted.

154. Axles, or parts thereof, axle-bars, axle-blanks, or forgings for axles, whether of iron or steel, without reference to the stage or state
1890 of manufacture, two cents per pound: *Provided*, That when iron or steel axles are imported fitted in wheels, or parts of wheels, of iron or steel, they shall be dutiable at the same rate as the wheels in which they are fitted.

166. Iron or steel axles, parts thereof, axle-bars, axle-blanks, or forg-
1883 ings for axles, without reference to the stage or state of manufacture, two and one-half of one cent per pound.

DECISIONS UNDER THE ACT OF 1890.

(*a*) Bicycle axles of steel are dutiable as axles and not as manufactures of metal.—T. D. 14291, G. A. 2220.

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*b*) Whether certain pieces of iron formed in a shape and size to be used as car axles in the manufacture of railroad cars were properly classed as axles, instead of hammered iron, is a question of fact to be tried by jury, and if the jury have any doubts as to whether such iron was properly classified and charged for as axles they should give the importer the benefit of the doubt.—Ross *v.* Fuller (17 Fed. Rep., 224).

(*c*) In such a case, as in all other civil cases, the case is to be decided by a preponderance of proof. The burden of proof to show that the articles were dutiable is on the Government; and the Government, by a fair preponderance of proof, must establish what they claim in that regard.—Id.

(*d*) If the articles were in fact axles such as named in the statute, less proof would be required to show that they were understood to be so in commercial transactions; but if they were not in fact axles greater evidence would be required to show that they were understood to be axles in the commerce and trade of the country and so recognized.—Id.

(*e*) The names given to the different articles in the tariff laws are to be understood and construed to mean what they were understood to mean in the commerce and trade of the country, and among those engaged in trade and commerce at the time of the passage of the acts, and as recognized by the customs department at the same time, and not at periods since the passage of the law.—Id.

(*f*) The commercial character of the importation does not depend upon the mere fact that they were or were not finished axles, but whether they were understood and recognized in commerce and trade as axles by those engaged in that trade at the time of the passage of the law.—Id.

1897 **144.** Blacksmiths' hammers and sledges, track tools, wedges, and crowbars, whether of iron or steel, one and one-half cents per pound.

1894 129. Blacksmiths' hammers and sledges, track tools, wedges, and crowbars, whether of iron or steel, one and one-half cents per pound.

1890 156. Blacksmiths' hammers and sledges, track tools, wedges, and crowbars, whether of iron or steel, two and one-fourth cents per pound.

1883 165. Iron or steel blacksmiths' hammers and sledges, track tools, wedges, and crowbars, two and one-half of one cent per pound.

DECISIONS UNDER THE ACT OF 1883.

(*a*) Steel picks, spike hammers, or mauls for driving spikes, and clawed bars, used mainly by railroad companies in laying and repairing tracks, are dutiable as track tools and not as manufactures of metal.—Procter *v.* Spaulding (26 Fed. Rep., 610).

1897 **145.** Bolts, with or without threads or nuts, or bolt blanks, and finished hinges or hinge blanks, whether of iron or steel, one and one-half cents per pound.

1894 131. Bolts, with or without threads or nuts, or bolt blanks, and finished hinges or hinge blanks, whether iron or steel, one and one-half cents per pound.

1890 158. Bolts, with or without threads or nuts, or bolt blanks, and finished hinges or hinge blanks, whether of iron or steel, two and one-fourth cents per pound.

1883 164. Iron or steel * * * bolts, with or without thread or nuts, or bolt blanks, and finished hinges or hinge blanks, two and one-half of one cent per pound.

DECISIONS UNDER THE ACT OF 1890.

(*b*) Certain bolts invoiced as "boutons de tirage" dutiable as bolts.—T. D. 12932, G. A. 1483.

(*c*) A carriage step to which a heavy bolt has been welded is not dutiable as a bolt.—T. D. 12932, G. A. 1483.

(*d*) Stay bolts and stud bolts are dutiable as bolts.—T. D. 15159, G. A. 2685.

1897 **146.** Card clothing manufactured from tempered steel wire, forty-five cents per square foot; all other, twenty cents per square foot.

1894 132. Card clothing manufactured from tempered steel wire, forty cents per square foot; all other, twenty cents per square foot.

1890 159. Card clothing, manufactured from tempered steel wire, fifty cents per square foot; all other, twenty-five cents per square foot.

1883 411. Card clothing, twenty-five cents per square foot; when manufactured from tempered steel wire, forty-five cents per square foot.

DECISIONS UNDER PARAGRAPH 146, ACT OF 1897.

(*e*) Carding machines and the card clothing for such machines together constitute entireties and are dutiable as manufactures of metal.—T. D. 26789, G. A. 6174.

(*f*) A carding machine with the necessary card clothing therefor constitutes an entirety and should be treated as such in the assessment of duty. The complement of card clothing accompanying each machine is a part thereof and is not separately dutiable. The rule that a specific designation shall prevail over the general designation in the classification of goods for duty has no application when the specifically named article has been merged into and forms a part of another article having a different name and use.—T. D. 27760, G. A. 6490.

DECISIONS UNDER THE ACT OF 1890.

(*g*) Card clothing made of tempered-steel wire dutiable at 50 cents per square foot.—T. D. 12928, G. A. 1479.

1897 **147.** Cast-iron pipe of every description, four-tenths of one cent per pound.

1894 133. Cast-iron pipe of every description, six-tenths of one cent per pound.

1890 160. Cast-iron pipe of every description, nine-tenths of one cent per pound.

1883 156. Cast-iron pipe of every description, one cent per pound.

148. Cast-iron vessels, plates, stove-plates, andirons, sadirons, tailors'
1897 irons, hatters' irons, and castings of iron, not specially provided for in this Act, eight-tenths of one cent per pound.

134. Cast-iron vessels, plates, stove-plates, andirons, sadirons, tailors'
1894 irons, hatters' irons, and castings of iron, not specially provided for in this Act, eight-tenths of one cent per pound.

161. Cast-iron vessels, plates, stove-plates, andirons, sadirons, tailors'
1890 irons, hatters' irons, and castings of iron, not specially provided for in this Act, one and two-tenths cents per pound.

157. Cast-iron vessels, plates, stove-plates, andirons, sadirons, tailors'
1883 irons, hatters' irons, and castings of iron, not specially enumerated or provided for in this Act, one and one-quarter of one cent per pound.

DECISIONS UNDER PARAGRAPH 148, ACT OF 1897.

(*a*) Iron castings which have been finished or machined after the casting process are dutiable as manufactures of iron. The provision for castings covers only such articles which are imported in the form and substantially in the condition as they come from the mold.—T. D. 24604, G. A. 5397.

(*b*) Cast-iron grinding discs, with teeth sharpened and finished by machinery, having holes drilled and countersunk for the bolts by which they are to be held in place in a grinding machine, are dutiable as manufactures of iron not specially provided for under paragraph 193 and not as castings under this paragraph.—T. D. 26478, G. A. 6070.

(*c*) Cast-iron grinding discs, so-called, in the shape of rings, from the surfaces of which project rows of teeth which have been sharpened and finished by machinery after the completion of the casting process, not being flat nor of even surface or uniform thickness, are not plates in any known sense of that word and are not dutiable under this paragraph, but fall precisely within the terms of paragraph 193.—T. D. 28276, G. A. 6629.

(*d*) Iron castings fitted as parts of machines by drilling, cutting, and machining generally subsequent to the casting process are advanced beyond the condition of castings within the meaning of the tariff provision therefor and are dutiable as manufactured articles of metal not specially provided for.—Bromley *v.* United States (156 Fed. Rep., 958; T. D. 28520), affirming 154 id., 399; T. D. 28051.

(*e*) Cast-iron parts of a lace-curtain machine drilled, bored, planed, fitted, and finished beyond the condition or appearance of castings are not dutiable as castings of iron, but as manufactured articles of iron not specially provided for.—Lehigh Company *v.* United States (153 Fed. Rep., 596; T. D. 28055).

DECISIONS UNDER THE ACT OF 1890.

(*f*) Cast-iron floor plates to be laid upon brick flooring in the drying room of a manufacturing establishment are cast-iron plates.—T. D. 11093, G. A. 536.

(*g*) Cast-iron parts of knitting machines for hosiery are not castings of iron.—T. D. 12814, G. A. 1410.

(*h*) Cast-iron molds intended for molding and vulcanizing rubber balls are not castings.—T. D. 12920, G. A. 1471.

DECISIONS UNDER THE ACT OF 1883.

(*i*) Heavy cast-iron plates intended as part of an ice machine are dutiable as castings of iron not otherwise provided for and not as manufactures of iron.—Wolff *v.* Spalding (26 Fed. Rep., 609).

(*a*) Iron castings intended to form part of an ice machine, but which have to be put together after their arrival and to which other parts have to be added in order to make complete machines, are castings of iron not specially provided for.—Winkelmeyer Brewing Co. *v.* Whitney (29 Fed. Rep., 780).

1897 **149.** Castings of malleable iron not specially provided for in this Act, nine-tenths of one cent per pound.

1894 135. Castings of malleable iron not specially provided for in this Act, nine-tenths of one cent per pound.

1890 162. Castings of malleable iron not specially provided for in this Act, one and three-fourths cents per pound.

1883 161. Malleable iron castings, not specially enumerated or provided for in this Act, two cents per pound.

DECISIONS UNDER THE ACT OF 1890.

(*b*) Pulley blocks made from castings, malleable castings, and forgings are not dutiable as castings and forgings.—T. D. 12855, G. A. 1451.

1897 **150.** Cast hollow ware, coated, glazed, or tinned, two cents per pound.

1894 136. Cast hollow ware, coated, glazed, or tinned, two cents per pound.

1890 163. Cast hollow ware, coated, glazed, or tinned, three cents per pound.

1883 201. Hollow ware, coated, glazed, or tinned, three cents per pound.

151. Chain or chains of all kinds, made of iron or steel, not less than three-fourths of one inch in diameter, one and one-eighth cents per pound; less than three-fourths of one inch and not less than three-eighths of one inch in diameter, one and three-eighths cents per pound; less than three-
1897 eighths of one inch in diameter and not less than five-sixteenths of one inch in diameter, one and seven-eighths cents per pound; less than five-sixteenths of one inch in diameter, three cents per pound; but no chain or chains of any description shall pay a lower rate of duty than forty-five per centum ad valorem.

1894 137. Chains of all kinds, made of iron or steel, thirty per centum ad valorem.

164. Chain or chains of all kinds, made of iron or steel, not less than three-fourths of one inch in diameter, one and six-tenths cents per pound; less than three-fourths of one inch and not less than three-eighths of
1890 one inch in diameter, one and eight-tenths cents per pound; less than three-eighths of one inch in diameter, two and one-half cents per pound, but no chain or chains of any description shall pay a lower rate of duty than forty-five per centum ad valorem.

171. Chain or chains of all kinds, made of iron or steel, not less than three-fourths of one inch in diameter, one and three-quarter cents per
1883 pound; less than three-fourths of one inch and not less than three-eighths of one inch in diameter, two cents per pound; less than three-eighths of one inch in diameter, two and one-half cents per pound.

DECISIONS UNDER PARAGRAPH 151, ACT OF 1897.

(*c*) Key chains of iron or steel with ring and loop or hook, to be used by men in holding or carrying keys, are dutiable as chains and not as jewelry.—T. D. 22125, G. A. 4688.

DECISIONS UNDER THE ACT OF 1894.

(*d*) Key chains of steel are dutiable as chains and not as manufactures of metal.—T. D. 17186, G. A. 3503.

(*e*) Steel chains attached to a ring or hook, which is passed through a hole at one end of the handle of a knife, the knife and chain being separately itemized and valued on the invoice, are dutiable as chains and not with the knives.—T. D. 18629, G. A. 4027.

DECISIONS UNDER THE ACT OF 1890.

(*a*) Steel watch chains not made of precious metal or imitation thereof are dutiable as chains.—T. D. 12042, G. A. 955; T. D. 12040, G. A. 953; T. D. 12660, G. A. 1309.

(*b*) German-silver watch chains not dutiable as chains.—T. D. 13430, G. A. 1767.

DECISIONS UNDER THE ACT OF 1883.

(*c*) So-called "shot chains" of iron or steel, consisting of iron or steel balls fastened together with swivels or links, are dutiable as chains and not as manufactures of metal.—In re Lorsch (49 Fed. Rep., 221), reversing T. D. 10890, G. A. 385.

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*d*) In the description "cables and parts thereof" the words "parts thereof" apply only to parts of cables which retain the properties of complete cables, that is, to a number of links connected together so as to form part of a chain, and not to single detached links though complete as such, and especially not to pieces of round iron cut to the proper length, and which are either straight or partially bent into shape, but not welded together so as to form completed links.—United States *v.* Thirty One Boxes (Bett's Scr. Book, 163; 28 Fed. Cas., 56).

152. Lap welded, butt welded, seamed, or jointed iron or steel boiler tubes, pipes, flues, or stays, not thinner than number sixteen wire gauge,
1897 two cents per pound; welded cylindrical furnaces, made from plate metal, two and one-half cents per pound; all other iron or steel tubes, finished, not specially provided for in this Act, thirty-five per centum ad valorem.

1894 130. Boiler or other tubes, pipes, flues, or stays of wrought iron or steel, twenty-five per centum ad valorem.

1890 157. Boiler or other tubes, pipes, flues, or stays of wrought-iron or steel, two and one-half cents per pound.

1883 169. Boiler tubes, or flues, or stays, of wrought-iron or steel, three cents per pound.
170. Other wrought-iron or steel tubes or pipes, two and one-quarter cents per pound.

DECISIONS UNDER PARAGRAPH 152, ACT OF 1897.

(*e*) Weldless steel tubes imported for the purpose of cutting up into pieces 6 or 8 inches in length, for use as appliances in spinning frames, are dutiable as iron or steel tubes finished.—T. D. 20005, G. A. 4251.

(*f*) Steel tubes drawn from hollow billets, recognized commercially as finished tubes, held dutiable as finished tubes not specially provided for and not under paragraph 135 as hollow steel billets or forms or shapes of steel not otherwise provided for.—T. D. 22126, G. A. 4689.

(*g*) To fall within this or paragraph 176, tubing and pipes must be of iron, steel, or copper; when made from any other material they are excluded.—T. D. 22413, G. A. 4742.

(*h*) Steel tubes or cylinders for holding gas under pressure are dutiable as steel tubes finished and not under paragraph 193 as manufactures of steel.—Downing *v.* United States (99 Fed. Rep., 423), and United States *v.* Downing (105 Fed. Rep., 1005), followed; T. D. 17571, G. A. 3662, reversed; T. D. 22932, G. A. 4898.

(*a*) Hollow metal rods having springs and catches inserted therein, designed for use in umbrellas and commercially known as umbrella tubes, are dutiable as tubes not otherwise provided for.—T. D. 23302, G. A. 4998.

(*b*) Flexible iron tubes are dutiable under this paragraph. T. D. 22413, G. A. 4742, overruled.—T. D. 23522, G. A. 5080.

(*c*) Steel tubes with rough or ragged ends are considered in trade and commerce as finished tubes. The circumstance that they are to be subjected to a further process of drawing is immaterial; as tubes they are finished.—Page *v.* United States (113 Fed. Rep., 1006), affirming T. D. 22126, G. A. 4689, followed; T. D. 23793, G. A. 5161.

(*d*) Pipes or tubes composed of copper and iron are not dutiable under this provision, but fall within the terms of paragraph 193.—T. D. 24844, G. A. 5510.

(*e*) Steel cylinders used in the transportation of carbonic-acid gas held to be dutiable as tubes (United States *v.* Downing (105 Fed. Rep., 1005), affirming 99 id., 423, followed). Steel cylinders, severally 19 feet in length and 4 feet in diameter, and 35 feet in length and 8 feet in diameter, used as storage tanks for illuminating gas, held not to be tubes, but dutiable as articles of metal not specially provided for under the provisions of paragraph 193. Downing's case (supra) distinguished.—T. D. 27295, G. A. 6345.

(*f*) Articles invoiced as arched Purves furnaces, which when first made were known as "flues" and then as "flues or furnaces," and which are becoming more and more referred to as "furnaces," but are still known in the trade to some extent as "flues," held dutiable as tubes or flues and not as welded cylindrical furnaces under the provisions of this paragraph.—Thomas *v.* Vandegrift (153 Fed. Rep., 591; T. D. 27976).

DECISIONS UNDER THE ACT OF 1894.

(*g*) Iron or steel tubes for the manufacture of umbrella handles are dutiable as tubes and not as parts of umbrellas or as manufactures of metal.—T. D. 16483, G. A. 3236.

(*h*) Tubes of wrought steel for holding gas under pressure are dutiable as boiler or other tubes and not as manufactures of steel.—Downing *v.* United States (C. C.), (99 Fed. Rep., 423), reversing T. D. 17571, G. A. 3662.

DECISIONS UNDER THE ACT OF 1890.

(*i*) Steel tubes for bicycle wheels are dutiable as tubes.—T. D. 11040, G. A. 483.

(*j*) Bicycle forks. Oval-shaped steel tubes 18 inches long, curved at one end and the extremity flattened, to be used in the manufacture of bicycles, are dutiable as steel tubes.—T. D. 11995, G. A. 908.

(*k*) Oval-shaped, straight steel tubes (bicycle tubes) 17 inches in length, tapering from 1½ to 1 inch in width, are dutiable as steel tubes.—T. D. 11995, G. A. 908.

(*l*) Wrought-iron tubes about 1½ inches in diameter and one-sixteenth of an inch thick are dutiable as tubes.—T. D. 13210, G. A. 1631.

(*m*) Wrought-steel ignition tubes are dutiable as tubes.—T. D. 15136, G. A. 2662.

(*n*) Certain articles were invoiced as "Purves ribbed boiler flues." They consisted of ribbed cylinders flanged at one end, designed and adapted for use in the boilers of steamboats. They are made to order and delivered in

the condition in which they leave the factories, and are known by the inventor, maker, importer, seller, and by practical engineers as "ribbed boiler flues." Both English and American patents have been issued for them as an "improvement in boiler flues." An extensive manufacturer of corrugated furnace flues, similar in all essential features to these articles, advertised such articles as "corrugated boiler flues with flanged or plain ends." *Held*, that they are dutiable as boiler flues and not as manufactures of metal.—In re Whitney (53 Fed. Rep., 235), affirming T. D. 12018, G. A. 931.

(*a*) Under the act of March 2, 1867 (14 Stat., 477), thimble skeins and pipe boxes made of iron are exempt from duty whether cast or wrought.—Erskine *v.* Van Arsdale (15 Wallace, 75).

153. Penknives or pocketknives, clasp knives, pruning knives, and budding knives of all kinds, or parts thereof, and erasers or manicure knives, or parts thereof, wholly or partly manufactured, valued at not more than forty cents per dozen, forty per centum ad valorem; valued at more than forty cents per dozen and not exceeding fifty cents per dozen, one cent per piece and forty per centum ad valorem; valued at more than fifty cents per dozen and not exceeding one dollar and twenty-five cents per dozen, five cents per piece and forty per centum ad valorem; valued at more than one dollar and twenty-five cents per dozen and not exceeding three dollars per dozen, ten cents per piece and forty per centum ad valorem; valued at more than three dollars per dozen, twenty cents per piece and forty per centum ad valorem: *Provided*, That blades, handles, or other parts of either or any of the foregoing articles, imported in any other manner than assembled in finished knives or erasers, shall
1897 be subject to no less rate of duty than herein provided for penknives, pocketknives, clasp knives, pruning-knives, manicure knives, and erasers valued at more than fifty and not more than one dollar and fifty cents per dozen. Razors and razor blades, finished or unfinished, valued at less than one dollar and fifty cents per dozen, fifty cents per dozen and fifteen per centum ad valorem; valued at one dollar and fifty cents per dozen and less than three dollars per dozen, one dollar per dozen and fifteen per centum ad valorem; valued at three dollars per dozen or more, one dollar and seventy-five cents per dozen and twenty per centum ad valorem. Scissors and shears, and blades for the same, finished or unfinished, valued at not more than fifty cents per dozen, fifteen cents per dozen and fifteen per centum ad valorem; valued at more than fifty cents and not more than one dollar and seventy-five cents per dozen, fifty cents per dozen and fifteen per centum ad valorem; valued at more than one dollar and seventy-five cents per dozen, seventy-five cents per dozen and twenty-five per centum ad valorem.

1894 138. Penknives, pocketknives, or erasers, of all kinds, valued at not more than thirty cents per dozen, twenty-five per centum ad valorem; valued at more than thirty cents per dozen and not exceeding fifty cents per dozen, twelve cents per dozen; valued at more than fifty cents per dozen and not exceeding one dollar per dozen, twenty-five cents per dozen; valued at more than one dollar per dozen and not exceeding one dollar and fifty cents per dozen, forty cents per dozen; valued at more than one dollar and fifty cents per dozen and not exceeding three dollars per dozen, seventy-five cents per dozen; valued at more than three dollars per dozen, fifty per centum ad valorem; and in addition thereto, on all the foregoing valued at more than thirty cents per dozen and not more than three dollars per dozen, twenty-five per centum ad valorem: *Provided*, That blades, handles, or any other parts of any or either of the articles named in this paragraph, imported in any other manner than assembled in penknives, pocketknives, or erasers, shall be subject to no less rate of duty than herein provided for penknives, pocketknives, or erasers valued at more than thirty cents per dozen.

140. * * * razors and razor blades, wholly or partly finished, scissors and shears, forty-five per centum ad valorem. . . .

165. Pen-knives or pocket-knives of all kinds, or parts thereof, and erasers, or parts thereof, wholly or partly manufactured, valued at not more than fifty cents per dozen, twelve cents per dozen; valued at more

than fifty cents per dozen and not exceeding one dollar and fifty cents per dozen, fifty cents per dozen; valued at more than one dollar and fifty cents per dozen and not exceeding three dollars per dozen, one dollar per
1890 dozen; valued at more than three dollars per dozen, two dollars per dozen; and in addition thereto on all the above, fifty per centum ad valorem. Razors and razor-blades, finished or unfinished, valued at less than four dollars per dozen, one dollar per dozen; valued at four dollars or more per dozen, one dollar and seventy-five cents per dozen; and in addition thereto on all the above razors and razor-blades, thirty per centum ad valorem.

1883 { 197. Cutlery, not specially enumerated or provided for in this act, thirty-five per centum ad valorem.
207. Pen-knives, pocket-knives, of all kinds, and razors, fifty per centum ad valorem * * * .

DECISIONS UNDER PARAGRAPH 153, ACT OF 1897.

(*a*) Steel knife blades and steel knife springs are dutiable at the same rate as finished knives.—T. D. 20044, G. A. 4266.

(*b*) Pocketknives with all but the scales for the sides of the handles are dutiable as pocketknives or parts thereof.—T. D. 20760, G. A. 4367; United States *v.* Silberstein (C. C.), (99 Fed. Rep., 263).

(*c*) Blades and parts of knives valued at not more than 50 cents per dozen are dutiable at the rate provided for knives valued at more than 50 cents and less than $1.25 per dozen, viz, 5 cents per piece and 40 per cent.—T. D. 22144, G. A. 4696.

(*d*) Assembled but unfinished pocketknives valued at less than 40 cents per dozen are dutiable at 40 per cent and not at the rate provided for parts of knives.—T. D. 22830, G. A. 4871.

(*e*) Knives of the kind enumerated in this paragraph, or parts thereof, wholly or partly manufactured, are dutiable according to value under the first part of said paragraph and are not dutiable under the proviso to said paragraph.—T. D. 24026, G. A. 5217.

(*f*) Small scissors finished with one tang elongated for the purpose of being set into the telescoping case in which the completed article is carried are dutiable as scissors under the provisions of this paragraph and not as parts of pocketknives.—T. D. 26283, G. A. 6013.

DECISIONS UNDER THE ACT OF 1894.

(*g*) Pocketknives invoiced at 2.66 marks (equivalent to 49.028 cents) per dozen, plus the value of the cases (marks, 6.40), which proportionately distributed made the cost and appraised value exceed 50 cents. This distribution was in accordance with the requirements of section 19, act of June 10, 1890. The value of the cases and coverings is as much a part of the market value of the goods as the per se value of the merchandise.—T. D. 16806, G. A. 3325.

(*h*) Knives with handles of bone or horn, with a single blade, which on being opened fastens with a lock or spring, are dutiable as pocketknives and not as hunting knives.—T. D. 16960, G. A. 3388.

(*i*) Knives 5½ inches long with a bone or horn handle and a single folding or closing blade, knives of the same character with the addition of a spring lock, and knives 4½ inches long having one large and one small blade, all having holes through one end of the handle, through which a string may be passed to attach to a belt if desired, and all designed to be carried in the pocket, held dutiable as pocketknives and not as hunting knives.—T. D. 16989, G. A. 3417.

(*a*) Metal scales designed, fashioned, and ready for use as linings for pocketknives are dutiable as parts of pocketknives and not as manufactures of metal.—T. D. 18070, G. A. 3872.

(*b*) Fiddlers' knives are dutiable as penknives and not as musical instruments.—T. D. 18619, G. A. 4017.

(*c*) Pocketknives with chains and rings attached, when the knives and rings are separately itemized and valued on the invoice, are dutiable separately, though fastened together.—T. D. 18629, G. A. 4027.

(*d*) Manicure scissors are dutiable as scissors and not as manufactures of metal.—T. D. 16307, G. A. 3136; T. D. 17047, G. A. 3428.

(*e*) Manicure or similar scissors complete except that the handles are stubs arranged to be fitted with longer handles are dutiable as scissors and not as manufactures of metal.—T. D. 17846, G. A. 3780.

(*f*) Surgical scissors are scissors and not manufactures of metal.—T. D. 17847, G. A. 3781.

(*g*) Sheep shears are dutiable as shears and not as manufactures of metal.—T. D. 16827, G. A. 3346.

DECISIONS UNDER THE ACT OF 1890.

(*h*) A pocketknife with curved blades intended for cutting or pruning is dutiable as a pocketknife.—T. D. 12935, G. A. 1486.

(*i*) Pocketknives for cutting corns are dutiable as pocketknives and not as manufactures of metal.—T. D. 14607, G. A. 2365.

(*j*) Certain knives with horn or bone handles, with one large and one small blade, some having a corkscrew and picks in the back and all having lock springs to keep the large blades fixed when open, are dutiable as pocketknives and not as hunting knives.—T. D. 14833, G. A. 2516.

(*k*) Steel brush ink erasers are dutiable as cutlery and not as brushes or as manufactures of metal.—T. D. 15235, G. A. 2728.

(*l*) Corn razors are dutiable as razors and not as manufactures of metal.—T. D. 15160, G. A. 2686.

(*m*) Watch charms in the form of pocketknives or penknives with glove buttoner, scissors, and other attachments were assessed under this paragraph and claimed to be dutiable as jewelry. Protest overruled.—T. D. 15010, G. A. 2587.

(*n*) Watch-case openers are not pocketknives.—T. D. 13430, G. A. 1767.

DECISIONS UNDER THE ACT OF 1883.

(*o*) The term cutlery embraces only sharp and cutting instruments made of iron, steel, or other metal, such as knives, forks, scissors, razors, and the like.—T. D. 16010, G. A. 3034.

(*p*) Hair-clippers used by barbers in cutting hair close or short are dutiable as cutlery and not as a manufacture of steel.—Koch *v.* Seeberger (30 Fed. Rep., 424).

(*q*) The fact that trade circulars called these hair cutters "machines" is not the sole guide by which to classify them for duty. The use of an article, especially when it is new and a substitute for other articles, should be considered.—Id.

(*r*) Sheep shears are dutiable as cutlery and not as manufactures of metal.—Simmons Hardware Co. *v.* Lancaster (31 Fed. Rep., 445).

1897 **154.** Swords, sword blades, and side arms, thirty-five per centum ad valorem.

1894 139. Swords, sword blades, and side arms, thirty-five per centum ad valorem.

1890 166. Swords, sword blades, and side arms, thirty-five per centum ad valorem.

1883 207. * * * swords, sword blades, and side arms, thirty-five per centum ad valorem.

DECISIONS UNDER PARAGRAPH 154, ACT OF 1897.

(*a*) Hunting knives are not side arms.—T. D. 18612, G. A. 4010.

(*b*) Bowie knives are not side arms.—T. D. 24606, G. A. 5399.

(*c*) Horse pistols, although of antique pattern and unfit for use as pistols, are dutiable as side arms. Where articles answer the tariff description and have not lost their identity as such, although old and unfit for their normal use, they are dutiable thereunder.—T. D. 24621, G. A. 5404.

(*d*) Swords with bone handles, from Japan, are dutiable under the specific provision herein, notwithstanding that their use is largely for ornamental purposes.—T. D. 28229, G. A. 6612.

DECISIONS UNDER THE ACT OF 1890.

(*e*) Theatrical swords are dutiable as swords. No distinction can be drawn between swords worn on dress parades and in stage displays and those to be used in fighting.—T. D. 13209, G. A. 1630.

(*f*) Single-barrel muzzle-loading flintlock pistols are side arms.—T. D. 13316, G. A. 1696.

155. Table, butchers', carving, cooks', hunting, kitchen, bread, butter, vegetable, fruit, cheese, plumbers', painters', palette, artists', and shoe knives, forks and steels, finished or unfinished, with handles of mother-of-pearl, shell or ivory, sixteen cents each; with handles of deer horn,
1897 twelve cents each; with handles of hard rubber, solid bone, celluloid or any pyroxyline material, five cents each; with handles of any other material than those above mentioned, one and one-half cents each, and in addition, on all the above articles, fifteen per centum ad valorem: *Provided*, That none of the above-named articles shall pay a less rate of duty than forty-five per centum ad valorem.

140. Table and carving knives and forks, valued at more than four dollars per dozen pieces, * * * forty-five per centum ad vaolrem; all
1894 other table knives, forks, steels, and all hunting, kitchen, bread, butter, vegetable, fruit, cheese, plumbers', painters', palette, and artists' knives; also all cooks', and butchers' knives, forks, and steels, thirty-five per centum ad valorem.

167. Table knives, forks, steels, and all butchers', hunting, kitchen, bread, butter, vegetable, fruit, cheese, plumbers', painters', palette, and artists' knives of all sizes, finished or unfinished, valued at not more than one dollar per dozen pieces, ten cents per dozen; valued at more than one dollar and not more than two dollars, thirty-five cents per dozen; valued at more than two dollars and not more than three dollars, forty cents per dozen; valued at more than three dollars and not more than eight dollars, one dollar per dozen; valued at more than eight dollars, two
1890 dollars per dozen; and in addition upon all the above-named articles, thirty per centum ad valorem. All carving and cooks' knives and forks of all sizes, finished or unfinished, valued at not more than four dollars per dozen pieces, one dollar per dozen; valued at more than four dollars and not more than eight dollars, two dollars per dozen pieces; valued at more than eight dollars and not more than twelve dollars, three dollars per dozen pieces; valued at more than twelve dollars, five dollars per dozen pieces; and in addition upon all the above-named articles, thirty per centum ad valorem.

1883 197. Cutlery, not specially enumerated or provided for in this Act, thirty-five per centum ad valorem.

DECISIONS UNDER PARAGRAPH 155, ACT OF 1897.

(*a*) Bowie knives are a species of hunting knives and are dutiable under this paragraph.—T. D. 24606, G. A. 5399.

(*b*) Knives known as camping knives, provided with a cutting blade, a fork, and a spoon, all of which are hinged so as to fold into or alongside of the handle and so constructed that they can be separated into three parts and the parts separately used, too large to be carried in the pocket and usually carried in baskets, are not pocketknives, but are dutiable under the provisions of this paragraph. Knives similarly constructed, but having only a cutting blade and a fork, of the size and character of a pocketknife and capable of being carried in the pocket, are dutiable as pocketknives at the appropriate rates according to value under the provisions of this paragraph.—T. D. 25335, G. A. 5693.

(*c*) Carving knives with stag handles are knives with deerhorn handles.—T. D. 18612, G. A. 4010.

(*d*) Knife handles composed of two bone scales riveted together are not dutiable as solid bone handles.—T. D. 20102, G. A. 4278.

DECISIONS UNDER THE ACT OF 1894.

(*e*) Fish servers comprising a knife and fork are dutiable as carving or table knives and forks and not as manufactures of metal.—T. D. 16287, G. A. 3116.

(*f*) Carving knives and forks costing not more than $4 per dozen are dutiable as "other knives and forks."—T. D. 16287, G. A. 3116.

(*g*) Ham slicers are dutiable as carving knives and not at 35 per cent nor as manufactures of metal.—T. D. 17731, G. A. 3717.

(*h*) Silver tableware was imported in a silk-lined chest. The table knives and forks, whether of silver or other metal, are dutiable under this paragraph. The spoons and other articles not specially provided for are dutiable as manufactures of metal, and the chest is dutiable as an unusual covering. The importer claimed that the whole should be assessed as an entirety as a manufacture of metal.—T. D. 16813, G. A. 3332.

(*i*) Small table knives and forks from 5 to 8½ inches in length (including the handles), known commercially as moits, are dutiable as table knives and forks and not as toys.—T. D. 17165, G. A. 3482.

(*j*) Knives and forks about 6 inches long, with decorated green china handles and silver blades and prongs gilded with gold, were assessed as table knives and forks. *Held*, That the knives are fruit knives and that the term "fruit knives" is more specific than table knives. The fruit knives are dutiable at 35 per cent.—T. D. 17275, G. A. 3537; T. D. 17838, G. A. 3772.

(*k*) Two-prong steel pickle forks are dutiable as table forks and not as other forks nor as manufactures of metal.—T. D. 18531, G. A. 3987.

(*l*) Fruit knives and forks are not toys.—T. D. 17838, G. A. 3772.

(*m*) Swedish hunting knives are dutiable as hunting knives and not as pocket knives.—T. D. 17731, G. A. 3717.

(*n*) A spatula, a folding blade about 3 inches long in a bone handle, is not dutiable as a palette knife. It was assessed as a pocketknife, but the Board does not decide whether such assessment was correct.—T. D. 17263, G. A. 3525.

DECISIONS UNDER THE ACT OF 1890.

(*a*) Sabatier knives held to be cooks' knives. Commercial designation as a kitchen knife appears to be limited to knives used exclusively for peeling, paring, scraping, etc., and the term "cooks' knives" is applied to those suitable for carving meats, disjointing fowls, cutting up game, etc.—T. D. 11591, G. A. 766.

(*b*) Bowie knives are hunting knives.—T. D. 12936, G. A. 1487.

(*c*) Cooks' chopping knives or cleavers are dutiable under this paragraph.—T. D. 15992, G. A. 3016.

(*d*) Certain knives used in the kitchen by cooks held to be dutiable under this paragraph and not as manufactures of metal. Reversing T. D. 14724, G. A. 2446.—United States *v.* Curley (C. C.), (66 Fed. Rep., 720).

156. Files, file-blanks, rasps, and floats, of all cuts and kinds, two and one-half inches in length and under, thirty cents per dozen; over two and
1897 one-half inches in length and not over four and one-half inches, fifty cents per dozen; over four and one-half inches in length and under seven inches, seventy-five cents per dozen; seven inches in length and over, one dollar per dozen.

141. Files, file blanks, rasps, and floats, of all cuts and kinds, four
1894 inches in length and under, thirty-five cents per dozen; over four inches in length and under nine inches, sixty cents per dozen; nine inches in length or over, one dollar per dozen.

168. Files, file-blanks, rasps, and floats, of all cuts and kinds, four inches in length and under, thirty-five cents per dozen; over four inches
1890 in length and under nine inches, seventy-five cents per dozen; nine inches in length and under fourteen inches, one dollar and thirty cents per dozen; fourteen inches in length and over, two dollars per dozen.

176. Files, file blanks, rasps, and floats of all cuts and kinds, four inches in length and under, thirty-five cents per dozen; over four inches
1883 in length and under nine inches, seventy-five cents per dozen; nine inches in length and under fourteen inches, one dollar and fifty cents per dozen; fourteen inches in length and over, two dollars and fifty cents per dozen.

DECISIONS UNDER PARAGRAPH 156, ACT OF 1897.

(*e*) Riffle files, full length, the proper measure, are dutiable as files.—T. D. 20101, G. A. 4277.

(*f*) In finding the length of files, in order to determine the rate of duty to which they are liable under this paragraph, there should be included in the measurement the distance from the heel (the part where the tang begins) of the file to its point (the opposite end), excluding the tang; but no portion of the file except the tang is to be excluded.—T. D. 24638, G. A. 5410.

(*g*) Riffle files are dutiable according to their full length and not according to the length of their cutting surface only.—T. D. 20101, G. A. 4277, affirmed; T. D. 25268, G. A. 5672.

DECISIONS UNDER THE ACT OF 1894.

(*h*) Flat thin pieces of steel from 4 to 7 inches in length and tapering from a half inch or more to almost a point in width, both sides being files for more than half the length, are dutiable as files and not as manufactures of metal.—T. D. 17829, G. A. 3763.

DECISIONS UNDER THE ACT OF 1890.

(*i*) The provision as to length is for lineal measurement and does not refer to commercial terms. Files more than 4 inches long are dutiable according to length, though known commercially as 4-inch files.—T. D. 12931, G. A. 1482.

(*j*) Dental files are dutiable as files.—T. D. 15144, G. A. 2670.

1897 **157.** Muskets, muzzle-loading shotguns, rifles, and parts thereof, twenty-five per centum ad valorem.

1894 142. Muskets, muzzle-loading shotguns, and sporting rifles, and parts thereof, twenty-five per centum ad valorem.

1890 169. Muskets and sporting rifles, twenty-five per centum ad valorem.

1883 202. Muskets, rifles, and other fire-arms, not specially enumerated or provided for in this Act, twenty-five per centum ad valorem.

DECISIONS UNDER PARAGRAPH 157, ACT OF 1897.

(*a*) Borchardt's automatic repeating pistol is dutiable under this paragraph.—T. D. 19626, G. A. 4208.

(*b*) Telescopic sights accompanying rifles on which they are to be fitted held to be dutiable as parts of rifles.—T. D. 27998, G. A. 6559.

DECISIONS UNDER THE ACT OF 1890.

(*c*) Turkish guns with long barrels, ornamental stocks, and flintlocks are dutiable as muskets.—T. D. 13212, G. A. 1633.

158. Double-barreled, sporting, breech-loading shotguns, combination shotguns and rifles, valued at not more than five dollars, one dollar and fifty cents each and in addition thereto fifteen per centum ad valorem; valued at more than five dollars and not more than ten dollars, four dollars each and in addition thereto fifteen per centum ad valorem each; valued at more than ten dollars, six dollars each; double barrels for sporting breech-loading shotguns and rifles further advanced in manufacture than rough bored only, three dollars each; stocks for double-barreled sporting breech-loading shotguns and rifles wholly or partially manufactured, three dollars each; and in addition thereto on all such
1897 guns and rifles, valued at more than ten dollars each, and on such stocks and barrels, thirty-five per centum ad valorem; on all other parts of such guns or rifles, and fittings for such stocks or barrels, finished or unfinished, fifty per centum ad valorem: *Provided*, That all double-barrel sporting breech-loading shotguns and rifles imported without a lock or locks or other fittings shall be subject to a duty of six dollars each and thirty-five per centum ad valorem; single-barreled breech-loading shotguns, or parts thereof, except as otherwise specially provided for in this Act, one dollar each and thirty-five per centum ad valorem. Revolving pistols or parts thereof, seventy-five cents each and twenty-five per centum ad valorem.

1894 143. Sporting, breech-loading shotguns, combination shotguns and rifles, and pistols, and parts of all of the foregoing, thirty per centum ad valorem.

170. All double-barrelled, sporting, breech loading shot guns valued at not more than six dollars each, one dollar and fifty cents each; valued at more than six dollars and not more than twelve dollars each, four dollars each; valued at more than twelve dollars each, six dollars each; and in
1890 addition thereto on all the above, thirty-five per centum ad valorem. Single-barrel breech-loading shot-guns, one dollar each and thirty-five per centum ad valorem. Revolving pistols valued at not more than one dollar and fifty cents each, forty cents each; valued at more than one dollar and fifty cents, one dollar each; and in addition thereto on all the above pistols, thirty-five per centum ad valorem.

1883 203. All sporting breech-loading shot-guns, and pistols of all kinds, thirty-five per centum ad valorem.

DECISIONS UNDER PARAGRAPH 158, ACT OF 1897.

(*d*) Recoil pads are dutiable as parts of guns and not as manufactures of rubber.—T. D. 20956, G. A. 4402.

(*e*) Rubber recoil pads, though used to a considerable extent to take the place of the stock plate or heelpiece of a gun, held not to be a fitting for a gun

and not dutiable as parts of guns.—Schoverling *v.* United States (142 Fed. Rep., 302; T. D. 26972).

DECISIONS UNDER THE ACT OF 1894.

(*a*) Gun barrels and gunstocks with locks, etc., constituting all the parts of complete breach-loading shotguns and so adapted to each other in the process of manufacture as to be made into complete shotguns by inserting the barrels into the stocks, when shipped to the same person, on the same vessel, are dutiable under this paragraph and not as manufactures of metal, though the barrels and stocks are separately packed and invoiced. Reversing the Circuit Court.—United States *v.* Irwin (C. C.), (78 Fed. Rep., 799).

DECISIONS UNDER THE ACT OF 1890.

(*b*) Double breech-loading gun barrels and stocks to match were imported, the gun barrels and gunstocks separately packed, but contained in the same invoice and imported by the same vessel. Held dutiable as entireties as guns.—T. D. 11424, G. A. 707.

(*c*) Gunstocks made of wood, with locks and furnishings made of metal and attached to the stocks in the usual manner, invoiced, packed, and imported separately from the barrels, are not dutiable as completed articles. Assessed as manufactures of metal.—T. D. 13694, G. A. 1932.

(*d*) Gun barrels of metal which are parts of breech-loading shotguns, invoiced, packed, and imported separately, are not dutiable as completed firearms.—T. D. 13694, G. A. 1932.

(*e*) Gunstocks with mountings complete ready for attachment to barrels imported by one firm and the barrels by another firm. One of the importers was a partner in each firm, and there was an agreement between the firms that the stocks and barrels were to be put together. Gunstocks held dutiable as guns and not as manufactures of metal.—T. D. 10573, G. A. 223; reversed In re Schonerling (45 Fed. Rep., 349; 146 U. S., 76).

(*f*) Gun barrels and gunstocks, with locks, etc., constituting all the parts of complete breech-loading shotguns, and so adapted to each other in the process of manufacture as to be made into complete shotguns, are dutiable when shipped to the same person, on the same vessel, as shotguns and not as manufactures of metal or as manufactures of wood, though the barrels and stocks are separately packed and invoiced.—T. D. 18528, G. A. 3984.

(*g*) Shotguns with two separate sets of barrels are dutiable the gun complete at $6 and 35 per cent and the extra barrel at 45 per cent as a manufacture of metal.—T. D. 13326, G. A. 1706.

(*h*) A combination sporting rifle and breech-loading shotgun, one barrel a shotgun barrel and the other a rifle barrel, can not be classified as a sporting rifle nor as a shotgun.—T. D. 13762, G. A. 1956.

1897 **159.** Sheets, plates, wares, or articles of iron, steel, or other metal, enameled or glazed with vitreous glasses, forty per centum ad valorem.

1894 144. Sheets, plates, wares, or articles of iron, steel, or other metal, enameled or glazed with vitreous glasses, thirty-five per centum ad valorem.

1890 171. Iron or steel sheets, plates, wares, or articles, enameled or glazed with vitreous glasses, forty-five per centum ad valorem.
172. Iron or steel sheets, plates, wares, or articles, enameled or glazed as above with more than one color, or ornamented, fifty per centum ad valorem.

1883 [Not enumerated. Dutiable under paragraph 216, p. 235.]

DECISIONS UNDER PARAGRAPH 159, ACT OF 1897.

(*a*) An antique ewer and dish made of copper, richly enameled with figures, arabesques, etc., valued at 2,800 pounds sterling, held dutiable as articles of metal and not under paragraph 454 as paintings nor paragraph 95 as decorated china.—T. D. 21408, G. A. 4494. Reversed, 124 Fed. Rep., 298.

(*b*) Plates, bowls, mugs, ladles, dishes, basins, and like articles known in trade as enamel ware are dutiable as enameled or glazed ware and not under paragraph 150 as hollow ware.—T. D. 21425, G. A. 4500.

(*c*) Japanese ware, boxes, jars, and other articles of cloisonné ware, made of metal and enameled with a vitreous paste of various colors, after the manner of Japanese and Chinese art, are dutiable as wares enameled or glazed with vitreous glasses and not as manufactures of metal.—T. D. 22076, G. A. 4670.

DECISIONS UNDER THE ACT OF 1890.

(*d*) Mottled enameled ware, being sheet steel with an enamel of stone or slate color with a mottled or marbleized appearance, is dutiable as enameled steel ware and not under paragraph 172 as having more than one color.—T. D. 13681, G. A. 1919.

(*e*) Steel ware enameled or glazed with more than one color, or ornamented, held to be enameled steel ware.—T. D. 12979, G. A. 1530.

1897 **160.** Cut nails and cut spikes of iron or steel, six-tenths of one cent per pound.

1894 145. Cut nails and cut spikes of iron or steel, twenty-two and one-half per centum ad valorem.

1890 173. Cut nails and cut spikes of iron or steel, one cent per pound.

1883 158. Cut nails and spikes, of iron or steel, one and one-quarter of one cent per pound.

1897 **161.** Horseshoe nails, hob nails, and all other wrought iron or steel nails not specially provided for in this Act, two and one-fourth cents per pound.

1894 146. Horseshoe nails, hobnails, and all other wrought-iron or steel nails not specially provided for in this Act, thirty per centum ad valorem.

1890 174. Horseshoe nails, hob nails, and all other wrought iron or steel nails not specially provided for in this Act, four cents per pound.

1883 168. Horseshoe-nails, hob-nails, * * * and all other wrought iron or steel nails, not specially enumerated or provided for in this act, four cents per pound.

DECISIONS UNDER THE ACT OF 1890.

(*f*) Horseshoe nail blanks are not dutiable by similitude as horseshoe nails.—T. D. 13201, G. A. 1622.

1897 **162.** Wire nails made of wrought iron or steel, not less than one inch in length and not lighter than number sixteen wire gauge, one-half of one cent per pound; less than one inch in length and lighter than number sixteen wire gauge, one cent per pound.

1894 147. Wire nails made of wrought iron or steel, twenty-five per centum ad valorem.

1890 175. Wire nails made of wrought iron or steel, two inches long and longer, not lighter than number twelve wire gauge, two cents per pound; from one inch to two inches in length, and lighter than number twelve and not lighter than number sixteen wire gauge, two and one-half cents per pound; shorter than one inch and lighter than number sixteen wire gauge, four cents per pound.

1883 168. * * * wire nails, * * * four cents per pound.

1897 **163.** Spikes, nuts, and washers, and horse, mule, or ox shoes, of wrought iron or steel, one cent per pound.

1894 148. Spikes, nuts, and washers, and horse, mule, or ox shoes, of wrought iron or steel, twenty-five per centum ad valorem.

1890 176. Spikes, nuts, and washers, and horse, mule, or ox shoes, of wrought iron or steel, one and eight-tenths cents per pound.

1883 162. Wrought iron or steel spikes, nuts, and washers, and horse, mule, or ox shoes, two cents per pound.

DECISIONS UNDER THE ACT OF 1890.

(*a*) Bicycle nuts of steel are dutiable as nuts and not as manufactures of steel.—T. D. 14291, G. A. 2220.

1897 **164.** Cut tacks, brads, or sprigs, not exceeding sixteen ounces to the thousand, one and one-fourth cents per thousand; exceeding sixteen ounces to the thousand, one and one-half cents per pound.

1894 149. Cut tacks, brads, or sprigs of all kinds, twenty-five per centum ad valorem.

1890 177. Cut tacks, brads, or sprigs, not exceeding sixteen ounces to the thousand, two and one-fourth cents per thousand; exceeding sixteen ounces to the thousand, two and three-fourths cents per pound.

1883 159. Cut tacks, brads, or sprigs, not exceeding sixteen ounces to the thousand, two and one-half cents per thousand; exceeding sixteen ounces to the thousand, three cents per pound.

DECISIONS UNDER THE ACT OF 1890.

(*b*) Thumb tacks are not cut tacks, brads, or sprigs.—T. D. 12908, G. A. 1459.

1897 **165.** Needles for knitting or sewing machines, including latch needles, one dollar per thousand and twenty-five per centum ad valorem; crochet needles and tape needles, knitting and all other needles, not specially provided for in this Act, and bodkins of metal, twenty-five per centum ad valorem.

1894 150. Needles for knitting or sewing machines, crochet needles and tape needles, knitting and all other needles, not specially provided for in this Act, and bodkins of metal, twenty-five per centum ad valorem.

1890 { 178. Needles for knitting or sewing machines, crochet-needles and tape-needles and bodkins of metal, thirty-five per centum ad valorem.
179. Needles, knitting, and all others not specially provided for in this Act, twenty-five per centum ad valorem.

1883 { 205. Needles for knitting or sewing machines, thirty-five per centum ad valorem.
206. Needles, sewing, darning, knitting, and all others not specially enumerated or provided for in this Act, twenty-five per centum ad valorem.

DECISIONS UNDER PARAGRAPH 165, ACT OF 1897.

(*c*) This paragraph does not embrace everything called needles, such as magnetic needles, but must be confined to needles that carry thread or cord, to those that are used in needlework, or to such as are used in working up textile fabrics.—T. D. 21505, G. A. 4528.

(*d*) Celluloid knitting needles and crochet needles are dutiable at 25 per cent as needles and not under paragraph 17 as articles of celluloid.—T. D. 22807, G. A. 4867.

(*a*) The phrase "of metal" in this paragraph has reference only to bodkins and not to the various kinds of needles mentioned in this paragraph; and there being no specifications of materials of which they should be composed, all such needles are dutiable under this paragraph without regard to their composition.—T. D. 22807, G. A. 4867.

(*b*) So-called kindergarten needles, used for weaving or plaiting strips of paper, are not dutiable as "other needles."—T. D. 23109, G. A. 4938.

(*c*) So-called needle threaders consisting of thin steel implements about 1¼ inches in length and about one twenty-fourth of an inch wide, with a hook at each end, and designed to be used to fasten the thread into the eye of sewing and embroidery needles in Swiss embroidery machines, are not needles.—T. D. 24322, G. A. 5309.

(*d*) Surgical needles are dutiable as needles not specially provided for and not free of duty as hand-sewing needles.—Woodruff *v.* United States (138 Fed. Rep., 946; T. D. 26074), affirming T. D. 24795, G. A. 5481, followed; T. D. 26305, G. A. 6019.

(*e*) Steel points or pins for gramophones or talking machines are not needles in the tariff sense and are dutiable as articles made from wire.—T. D. 26872, G. A. 6215.

(*f*) Surgical needles are not free as hand-sewing needles.—Kny-Scheerer Company *v.* United States (T. D. 26903, suit 4040, not reported) followed; T. D. 26964, G. A. 6249.

DECISIONS UNDER THE ACT OF 1894.

(*g*) Ball's patent steel weaving needles are dutiable as needles and not as manufactures of metal.—T. D. 18145, G. A. 3902.

(*h*) Spaying needles are dutiable as other needles not specially provided for and are not free under paragraph 561 as needles, hand-sewing and darning.—T. D. 18232, G. A. 3942.

(*i*) Peasley's perineum needles in leather cases are dutiable as needles not specially provided for.—T. D. 19356, G. A. 4147.

DECISIONS UNDER THE ACT OF 1890.

(*j*) An article composed of heavy steel wire about 2½ inches long, curved, and with a barb or hook near the point, known as Goodyears' needles, are dutiable as needles and not as manufactures of metal.—T. D. 14456, G. A. 2302.

(*k*) Surgical needles are dutiable as other needles.—T. D. 11223, G. A. 582.

(*l*) Bonnaz embroidery hooks are needles and not crochet needles.—T. D. 11570, G. A. 745.

(*m*) Steel larding needles are not dutiable as needles.—T. D. 12976, G. A. 1527.

(*n*) Jacquard needles designed for use in a lace-curtain loom, each needle being a piece of wire bent double and slightly thicker than an ordinary knitting needle, with an eye for carrying a thread, dutiable as needles.—T. D. 13227, G. A. 1648.

(*o*) Embroidery machine needles are needles not specially provided for and not sewing-machine needles.—T. D. 15991, G. A. 3015.

166. Steel plates engraved, stereotype plates, electrotype plates, and
1897 plates of other materials, engraved or lithographed, for printing, twenty-five per centum ad valorem.

1894 151. Steel plates engraved, stereotype plates, electrotype plates, and plates of other materials, engraved or lithographed, for printing, twenty-five per centum ad valorem.

1890 180. Steel plates engraved, stereotype plates, electro-type plates, and plates of other materials, engraved or lithographed, for printing, twenty-five per centum ad valorem.

1883 199. Steel plates, engraved, stereotype plates, * * * twenty-five per centum ad valorem.

DECISIONS UNDER PARAGRAPH 166, ACT OF 1897.

(*a*) An engraved plate in the form of a table top, used by glass manufacturers for making devices or figures on plate glass, is not a plate of the kind provided for in this paragraph, which includes only such plates as are used for printing on paper or other similar material.—T. D. 21975, G. A. 4650.

(*b*) Dies for stamping are not dutiable as plates.—T. D. 12983, G. A. 1534.

(*c*) Metal disks used in making records for gramophones and similar machines, though cast by the electrotype process, are not dutiable as electrotype plates under this paragraph. Such merchandise is dutiable under the provisions of paragraph 193. The articles provided for in this paragraph as electrotype plates are those used for printing by the use of ink in a printing machine.—T. D. 25913, G. A. 5884.

1897 **167.** Rivets of iron or steel, two cents per pound.

1894 153. Rivets of iron or steel, twenty-five per centum ad valorem.

1890 182. Rivets of iron or steel, two and one-half cents per pound.

1883 164. Iron or steel rivets, * * * two and one-half of one cent per pound.

1897 **168.** Crosscut saws, six cents per linear foot; mill saws, ten cents per linear foot; pit, and drag saws, eight cents per linear foot; circular saws, twenty-five per centum ad valorem; steel band saws, finished or further advanced than tempered and polished, ten cents per pound and twenty per centum ad valorem; hand, back, and all other saws, not specially provided for in this Act, thirty per centum ad valorem.

1894 154. Crosscut saws, six cents per linear foot; mill saws, ten cents per linear foot; pit, and drag saws, eight cents per linear foot; circular saws, twenty-five per centum ad valorem; hand, back, and all other saws, not specially provided for in this Act, twenty-five per centum ad valorem.

1890 183. Saws: Crosscut saws, eight cents per linear foot; mill, pit, and drag saws, not over nine inches wide, ten cents per linear foot; over nine inches wide, fifteen cents per linear foot; circular saws, thirty per centum ad valorem; hand, back, and all other saws, not specially provided for in this Act, forty per centum ad valorem.

1883 172. Crosscut saws, eight cents per linear foot.
173. Mill, pit, and drag saws, not over nine inches wide, ten cents per linear foot; over nine inches wide, fifteen cents per linear foot.
174. Circular saws, thirty per centum ad valorem.
175. Hand, back, and all other saws, not specially enumerated or provided for in this Act, forty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 168, ACT OF 1897.

(*d*) Butcher saws in coils are dutiable as saws not provided for and not as band saws.—T. D. 20758, G. A. 4365.

1897 **169.** Screws, commonly called wood screws, made of iron or steel, more than two inches in length, four cents per pound; over one inch and not more than two inches in length, six cents per pound; over one-half inch and not more than one inch in length, eight and one-half cents per pound; one-half inch and less in length, twelve cents per pound.

155. Screws, commonly called wood screws, more than two inches in length, three cents per pound; over one inch and not more than two
1894 inches in length, five cents per pound; over one-half inch and not more than one inch in length, seven cents per pound; one-half inch and less in length, ten cents per pound.

184. Screws, commonly called wood-screws, more than two inches in length, five cents per pound; over one inch and not more than two inches
1890 in length, seven cents per pound; over one-half inch and not more than one inch in length, ten cents per pound; one-half inch and less in length, fourteen cents per pound.

181. Screws, commonly called wood-screws, two inches or over in length,
1883 six cents per pound; one inch and less than two inches in length, eight cents per pound; over one-half inch and less than one inch in length, ten cents per pound; one-half inch and less in length, twelve cents per pound.

DECISIONS UNDER PARAGRAPH 169, ACT OF 1897.

(*a*) So-called screw spikes, articles made of metal, intended for fastening rails to ties, having neither a slotted head nor point, are not commonly called wood screws and are not dutiable under this paragraph.—T. D. 25711, G. A. 5823.

DECISIONS UNDER THE ACT OF 1890.

(*b*) Screws for bicycles are not commonly called wood screws.—T. D. 15157, G. A. 2683.

170. Umbrella and parasol ribs and stretchers, composed in chief value
1897 of iron, steel, or other metal, in frames or otherwise, fifty per centum ad valorem.

155½. Umbrella and parasol ribs and stretcher frames, tips, runners,
1894 handles, or other parts thereof, made in whole or chief part of iron, steel, or any other metal, fifty per centum ad valorem.

1890 [Not enumerated. Dutiable under paragraph 215, page 235.]

491. Umbrella and parasol ribs, and stretcher-frames, tips, runners,
1883 handles, or other parts thereof, when made in whole or chief part of iron, steel, or any other metal, forty per centeum ad valorem; * * *.

DECISIONS UNDER THE ACT OF 1894.

(*c*) Lacquered steel tubes closed at one end with a ferrule and known in trade as rods for umbrellas are dutiable as umbrella handles and not as umbrella parts.—T. D. 16295, G. A. 3124.

(*d*) Metal and porcelain umbrella knobs (metal chief value) dutiable as parts of umbrellas and not as porcelain.—T. D. 17327, G. A. 3547.

171. Wheels for railway purposes, or parts thereof, made of iron or steel, and steel-tired wheels for railway purposes, whether wholly or partly finished, and iron or steel locomotive, car, or other railway tires or parts thereof, wholly or partly manufactured, one and one-half cents
1897 per pound; and ingots, cogged ingots, blooms, or blanks for the same without regard to the degree of manufacture, one and one-fourth cents per pound: *Provided*, That when wheels for railway purposes, or parts thereof, of iron or steel, are imported with iron or steel axles fitted in them, the wheels and axles together shall be dutiable at the same rate as is provided for the wheels when imported separately.

156. Wheels, for railway purposes, or parts thereof, made of iron or steel, and steel-tired wheels for railway purposes, whether wholly or partly finished, and iron or steel locomotive, care, or other railway tires or parts thereof, wholly or partly manufactured, and ingots, cogged
1894 ingots, blooms, or blanks for the same, without regard to the degree of manufacture, one and one-fourth cents per pound: *Provided*, That when wheels or parts thereof, of iron or steel, are imported with iron or steel axles fitted in them, the wheels and axles together shall be dutiable at the same rate as is provided for the wheels when imported separately.

185. Wheels, or parts thereof, made of iron or steel, and steel-tired wheels for railway purposes, whether wholly or partly finished, and iron or steel locomotive, car, or other railway tires or parts thereof, wholly or partly manufactured, two and one-half cents per pound; and ingots,
1890 cogged ingots, blooms, or blanks for the same, without regard to the degree of manufacture, one and three-fourths cents per pound: *Provided*, That when wheels or parts thereof, of iron or steel, are imported with iron or steel axles fitted in them, the wheels and axles together shall be dutiable at the same rate as is provided for the wheels when imported separately.

179. Steel wheels and steel-tired wheels for railway purposes, whether wholly or partly finished, and iron or steel locomotive, car, and other
1883 railway tires, or parts thereof, wholly or partly manufactured, two and one-half of one cent per pound; iron or steel ingots, cogged ingots, blooms or blanks for the same, without regard to the degree of manufacture, two cents per pound.

DECISIONS UNDER PARAGRAPH 171, ACT OF 1897.

(*a*) Old locomotive tires, not having lost their character as such, are dutiable under this paragraph and not as scrap steel.—Downing *v.* United States (122 Fed. Rep., 445), affirming 116 Fed. Rep., 779, and T. D. 22019, G. A. 4659, followed; T. D. 24369, G. A. 5325.

DECISIONS UNDER THE ACT OF 1890.

(*b*) The words "for railway purposes" impose a limitation on all the articles specified in this paragraph. Steel bicycle and tricycle wheels are not dutiable as wheels.—T. D. 10687, G. A. 271; T. D. 13776, G. A. 1970.

(*c*) Steel rims for bicycle wheels are not dutiable as parts of wheels.—T. D. 11976, G. A. 889.

1897 **172.** Aluminum, and alloys of any kind in which aluminum is the component material of chief value, in crude form, eight cents per pound; in plates, sheets, bars, and rods, thirteen cents per pound.

1894 157. Aluminum, in crude form, alloys of any kind in which aluminum is the component material of chief value, ten cents per pound.

1890 186. Aluminium or aluminum, in crude form, alloys of any kind in which aluminum is the component material of chief value, fifteen cents per pound.

1883 639. Aluminium. (Free.)

1897 **173.** Antimony, as regulus or metal, three-fourths of one cent per pound.

1894 376. * * * antimony, as regulus or metal. (Free.)

1890 187. Antimony, as regulus or metal, three-fourths of one cent per pound.

1883 195. Antimony, as regulus or metal, ten per centum ad valorem.

DECISIONS UNDER THE ACT OF 1890.

(*d*) Regulus of antimony, a product of crude antimony obtained by fusion and chemical combination, is dutiable as regulus and not free under paragraph 485 (1890) as antimony.—T. D. 11020, G. A. 463.

1897 **174.** Argentine, albata, or German silver, unmanufactured, twenty-five per centum ad valorem.

1894 158. Argentine, albata, or German silver, unmanufactured, fifteen per centum ad valorem.

1890 188. Argentine, albata, or German silver, unmanufactured, twenty-five per centum ad valorem.

1883 185. Argentine, albata, or German silver, unmanufactured, twenty-five per centum ad valorem.

DECISIONS UNDER PARAGRAPH 174, ACT OF 1897.

(*a*) Metal under these names always contains a substantial percentage of zinc.—T. D. 23469, G. A. 5061.

(*b*) German silver in bars and sheets is not unmanufactured within this provision and is dutiable under paragraph 193.—T. D. 25478, G. A. 5742.

1897 **175.** Bronze powder, twelve cents per pound; bronze or Dutch-metal or aluminum, in leaf, six cents per package of one hundred leaves.

1894 160. Bronze powder, metallics or flitters, bronze or Dutch-metal, or aluminum, in leaf, forty per centum ad valorem.

1890 190. Bronze powder, twelve cents per pound; bronze or Dutch-metal, or aluminum, in leaf, eight cents per package of one hundred leaves.

1883 { 196. Bronze powder, fifteen per centum ad valorem.
198. Dutch or bronze metal, in leaf, ten per centum ad valorem.

DECISIONS UNDER PARAGRAPH 175, ACT OF 1897.

(*c*) Brocades are a species of bronze powder.—T. D. 23635, G. A. 5113.

(*d*) Flitters are not bronze powder, but manufactures of metal.—United States *v.* Meier (136 Fed. Rep., 764; T. D. 25973), reversing 128 Fed. Rep., 472; T. D. 25042, and affirming T. D. 23752, G. A. 5150, followed; T. D. 26089, G. A. 5942.

DECISIONS UNDER THE ACT OF 1890.

(*e*) Aluminum bronze powder, a powder made from aluminum, is dutiable as bronze powder.—T. D. 12222, G. A. 1036.

(*f*) Eight cents per package of 100 leaves is the unit of measure of quantity merely. A package containing 500 leaves is dutiable at 8 cents per 100 leaves.—T. D. 13440, G. A. 1777.

DECISION UNDER ACT OF MARCH 2, 1861, SECTION 19 (12 STAT., 172).

(*g*) "Dutch metal" held to be a manufacture of brass dutiable at 10 per cent as Dutch metal and not at 45 per cent under the act of February 24, 1869 (15 Stat., 274), as a manufacture of copper or of which copper is the component of chief value.—United States *v.* Ullman (4 Ben., 547; 13 Int. Rev. Rec., 68; 28 Fed. Cas., 323).

1897 **176.** Copper in rolled plates, called braziers' copper, sheets, rods, pipes, and copper bottoms, two and one-half cents per pound; sheathing or yellow metal of which copper is the component material of chief value, and not composed wholly or in part of iron ungalvanized, two cents per pound.

1894 161. Copper in rolled plates, called braziers' copper, sheets, rods, pipes, and copper bottoms, also sheathing or yellow metal of which copper is the component material of chief value, and not composed wholly or in part of iron ungalvanized, twenty per centum ad valorem.

1890 195. Copper in rolled plates, called braziers' copper, sheets, rods, pipes, and copper bottoms, also sheathing or yellow metal of which copper is the component material of chief value, and not composed wholly or in part of iron ungalvanized, thirty-five per centum ad valorem.

1883 { 186. Copper, * * * in rolled plates, called braziers' copper, sheets, rods, pipes, and copper bottoms, * * * thirty-five per centum ad valorem.
194. Sheathing, or yellow metal, not wholly of copper, nor wholly nor in part of iron, ungalvanized, in sheets, forty-eight inches long and fourteen inches wide, and weighing from fourteen to thirty-four ounces per square foot, thirty-five per centum ad valorem.

DECISIONS UNDER PARAGRAPH 176, ACT OF 1897.

(*a*) Flexible copper pipes are dutiable under this paragraph. T. D. 22413, G. A. 4742, overruled.—T. D. 23522, G. A. 5080.

(*b*) This paragraph provides for copper pipes; and pipes or tubes composed of copper or iron, although in chief value of copper, do not fall within its terms, but are dutiable under paragraph 193.—T. D. 24844, G. A. 5510.

(*c*) Tubes or cylinders made of copper, 14 inches long, 4¼ inches in diameter, are dutiable as copper pipes.—T. D. 25405, G. A. 5713.

(*d*) Copper cylinders, the product of an electrolytic process, are not within the provisions of this paragraph for copper pipes, but are dutiable as manufactures of copper.—T. D. 26787, G. A. 6172.

DECISIONS UNDER THE ACT OF 1890.

(*e*) Cold-rolled copper sheets about one-eighth of an inch in thickness held dutiable as copper sheets.—T. D. 13335, G. A. 1715.

1897 **177.** Gold leaf, one dollar and seventy-five cents per package of five hundred leaves.

1894 163. Gold leaf, thirty per centum ad valorem.

1890 197. Gold leaf, two dollars per package of five hundred leaves.

1883 200. Gold leaf, one dollar and fifty cents per package of five hundred leaves.

1897 **178.** Silver leaf, seventy-five cents per package of five hundred leaves.

1894 164. Silver leaf, and silver powder, thirty per centum ad valorem.

1890 198. Silver leaf, seventy-five cents per package of five hundred leaves.

1883 212. Silver leaf, seventy-five cents per package of five hundred leaves.

1897 **179.** Tinsel wire, lame or lahn, made wholly or in chief value of gold, silver, or other metal, five cents per pound; bullions and metal threads, made wholly or in chief value of tinsel wire, lame or lahn, five cents per pound and thirty-five per centum ad valorem; laces, embroideries, braids, galloons, trimmings, or other articles, made wholly or in chief value of tinsel wire, lame or lahn, bullions, or metal threads, sixty per centum ad valorem.

1894 162. Bullions and metal thread of gold, silver, or other metals, not specially provided for in this Act, twenty-five per centum ad valorem.
654. Tinsel wire, lame, or lahn. (Free.)

1890 196. Bullions and metal thread of gold, silver, or other metals, not specially provided for in this act, thirty per centum ad valorem.
737. Tinsel wire, lame, or lahn. (Free.)

1883 401. Bouillons, or cannetille, metal threads, filé, or gespinst, twenty-five per centum ad valorem.
427. Epaulets, galloons, laces, knots, stars, tassels, and wings, of gold, silver, or other metal, twenty-five per centum ad valorem.

DECISIONS UNDER PARAGRAPH 179, ACT OF 1897.

(*f*) Gilt cord composed of two or more metal threads twisted together and wound around a cotton cord held dutiable under this paragraph.—T. D. 20007, G. A. 4253.

(*g*) Small thread or cord consisting of two or more strands of colored cotton wound about, but not completely covered, with flat tinsel wire, lame, or lahn, is dutiable under the provision for bullion or metal threads made wholly or in chief value of tinsel wire, lame, or lahn.—T. D. 20133, G. A. 4287.

(*a*) Tapisserie héraldique, fancy-figured tapestry fabrics in the piece, woven double in part in a loom with a Jacquard attachment and composed of cotton warp and weft, with an imitation gold-metal filet, metal thread (metal thread chief value), is dutiable as a manufacture of metal thread and not as countable cottons.—T. D. 21945, G. A. 4644.

(*b*) Netting composed in chief value of metal threads is dutiable as an article composed in chief value of metal threads and not as a manufacture of metal.—T. D. 22381, G. A. 4734.

(*c*) Articles consisting of several strands or loops of spiral tinsel wire, together with strands of white silk chenille, gathered at one point into a small metal cap or ring, held to be dutiable as articles composed in chief value of tinsel wire, lame, or lahn and not as toys.—T. D. 22559, G. A. 4784.

(*d*) Thread composed of three metal threads twisted together, each of said threads being composed of a cotton thread with a strand of metal wound around the cotton thread, the whole forming one thread, used with a needle for the purposes of embroidering, and bought, sold, and known in the trade as metal thread, held to be metal thread under the second provision of this paragraph and not to be a "manufacture of metal thread."—T. D. 23555, G. A. 5087.

(*e*) An article made by winding tinsel wire around cotton thread, the former being of chief value, is a metal thread. Being metal thread, it is dutiable under the provision for metal thread and not under that for manufactures of metal thread.—T. D. 23729. G. A. 5140.

(*f*) "Metallics," so-called, an article produced by cutting lame into minute particles, is still lame for dutiable purposes and is not ejusdem generis with the class of articles enumerated in this paragraph as dutiable at the rate of 60 per cent.—Marsching *v.* United States (113 Fed. Rep., 1006), reversing T. D. 20959, G. A. 4405, followed; T. D. 23869, G. A. 5176.

(*g*) Articles described as "cordonnet," "file or," "washable gold thread," and "wash gold thread," composed of three metal threads twisted together, each of such component metal threads being composed of a cotton thread wrapped around with fine tinsel wire, and such component thread being known commercially as "metal thread" and also known as "cordonnet," are dutiable as metal threads at the rate of 5 cents per pound and 35 per cent ad valorem under this paragraph and not dutiable as articles composed of metal thread.—T. D. 24157, G. A. 5259.

(*h*) Single flat tinsel wire crinkled and articles composed of two fine flat tinsel wires, each of which is crinkled, and the two being twisted loosely together, the articles being commercially known as crinkled lame, are dutiable as tinsel wire, lame, or lahn, at the rate of 5 cents per pound under this paragraph and not at 5 cents per pound and 35 per cent ad valorem as metal thread. The term "metal thread" is a commercial term used to designate an article made by twisting a thread of cotton and silk with a strand of tinsel wire, lame, or lahn and does not include any article composed wholly of metal.—T. D. 24158, G. A. 5260.

(*i*) Flitters are not dutiable as lame, or lahn, but as manufactures of metal.—T. D. 26089, G. A. 5942.

(*j*) Woven fabrics in the piece, made of metal thread or tinsel wire and silk (metal thread or tinsel wire chief value), and beltings made of metal thread and cotton, whether containing india rubber or not (metal thread chief value), are dutiable under the provisions of this paragraph. Beltings made

in part of silk, though metal thread be the component material of chief value, are not dutiable under this paragraph, the provision in paragraph 389 for beltings in part of silk being the more specific.—T. D. 27780, G. A. 6498.

(*a*) Woven fabrics in the piece, composed wholly or in chief value of metal thread, are ejusdem generis with the articles denominatively provided for in this paragraph at the rate of 60 per cent.—Rosenberg *v.* United States (141 Fed. Rep., 379; T. D. 26399), affirming Abstract 3446 (T. D. 25735), followed; T. D. 26558, G. A. 6092.

DECISIONS UNDER THE ACT OF 1894.

(*b*) Tinsel wire not thicker than No. 8 or its equivalent, No. 26 Stubbs' Standard English wire gauge, intended for use in the manufacture of strings for musical instruments, held free and not dutiable as a manufacture of metal.—T. D. 17248, G. A. 3510.

(*c*) Lame or lahn put up in envelopes labeled "Shavings for Christmas trees" is free and not dutiable as toys.—T. D. 17831, G. A. 3765.

(*d*) Two strands of lame or lahn twisted together, thus forming tinsel wire, is free.—T. D. 18410, G. A. 3967.

DECISIONS UNDER THE ACT OF 1890.

(*e*) Strands of cotton or silk covered with tinsel wire held to be metal thread and not tinsel wire, lame, or lahn.—T. D. 11560, G. A. 735.

(*f*) Lame or lahn wound around cotton thread is metal thread.—T. D. 12968, G. A. 1519.

(*g*) Cordonnet consisting of several strands of metal thread twisted into a heavy thread or light cord held dutiable as metal thread.—T. D. 12972, G. A. 1523.

(*h*) Certain very fine metal threads having the appearance, respectively, of copper and silver held to be metal threads.—T. D. 13443, G. A. 1780.

(*i*) A colored cotton thread around which is wound a fine wire of gilded brass (metal chief value) held dutiable as metal thread and not as a manufacture of metal.—T. D. 14846, G. A. 2529.

(*j*) Tinsel-plate wire, commercially known as lame or lahn, held to be free.—T. D. 10887, G. A. 382.

(*k*) Tinsel wire is copper or brass wire covered with a coating of bright metal, such as gold, silver, bronze, or foil.—T. D. 13988, G. A. 2093.

(*l*) A copper wire drawn very fine and overlaid with a coating of silver is free as tinsel wire and not dutiable as a manufacture of metal.—T. D. 13988, G. A. 2093; reversing T. D. 13443, G. A. 1780.

DECISIONS UNDER THE ACT OF 1883.

(*m*) Metal thread consists of a strand or core of cotton wound about with lame or lahn.—T. D. 12997, G. A. 1548.

(*n*) Bullion fringe, composed of bullion cannetille and galloons, is dutiable under this paragraph and not as a manufacture of metal.—Roundy *v.* Spaulding (20 Fed. Rep., 43).

(*o*) Metal galloons suitable for use as trimmings for making or ornamenting hats or bonnets are dutiable as galloons.—T. D. 12376, G. A. 1148; T. D. 14412, G. A. 2296.

(*a*) Narrow metal braid, bearing square beads of glass, used for trimming ladies' garments and known commercially as galloons, is dutiable as such. Narrow metal braid, bearing beads of glass, used for trimming ladies' garments and commercially known as metal lace, is dutiable as such and not as bead ornaments nor as manufactures of metal.—Loewenthal *v.* United States (C. C.), (91 Fed. Rep., 644).

1897 **180.** Hooks and eyes, metallic, whether loose, carded or otherwise, including weight of cards, cartons, and immediate wrappings and labels, five and one-half cents per pound and fifteen per centum ad valorem.

1894 [Not enumerated. Dutiable under paragraph 177, page 235.]

1890 [Not enumerated. Dutiable under paragraph 215, page 235.]

1883 [Not enumerated. Dutiable under paragraph 216, page 235.]

DECISIONS UNDER PARAGRAPH 180, ACT OF 1897.

(*b*) The language of this paragraph does not limit its operation to importations including both hooks and eyes, but includes either if separately imported. The provision must be taken distributively so as to cover all articles within the description. Hooks imported without eyes are dutiable thereunder.—Marvel *v.* Merritt (116 U. S., 11) followed; T. D. 23517, G. A. 5075.

1897 **181.** Lead-bearing ore of all kinds, one and one-half cents per pound on the lead contained therein: *Provided*, That on all importations of lead-bearing ores the duties shall be estimated at the port of entry, and a bond given in double the amount of such estimated duties for the transportation of the ores by common carriers bonded for the transportation of appraised or unappraised merchandise to properly equipped sampling or smelting establishments, whether designated as bonded warehouses or otherwise. On the arrival of the ores at such establishments they shall be sampled according to commercial methods under the supervision of Government officers, who shall be stationed at such establishments, and who shall submit the samples thus obtained to a Government assayer, designated by the Secretary of the Treasury, who shall make a proper assay of the sample, and report the result to the proper customs officers, and the import entries shall be liquidation thereon, except in case of ores that shall be removed to a bonded warehouse to be refined for exportation as provided by law. And the Secretary of the Treasury is authorized to make all necessary regulations to enforce the provisions of this paragraph.

1894 165. Lead ore * * * three-fourths of one cent per pound: *Provided*, That silver ore and all other ores containing lead shall pay a duty of three-fourths of one cent per pound on the lead contained therein, according to sample and assay at the port of entry. The method of sampling and assaying to be that usually adopted for commercial purposes by public sampling works in the United States.

1890 199. Lead ore * * * one and one-half cents per pound: *Provided*, That silver ore and all other ores containing lead shall pay a duty of one and one-half cents per pound on the lead contained therein, according to sample and assay at the port of entry.

1883 188. Lead ore * * * one and one-half cents per pound.

DECISIONS UNDER PARAGRAPH 181, ACT OF 1897.

(*c*) The process of assaying lead-bearing ores should be by what is known as the commercial method, or fire process, and not by the wet process. Reversing T. D. 15333, G. A. 2767; T. D. 21653, G. A. 4570.

(*d*) Lead-bearing ores imported and entered for warehousing at a bonded smelter prior to the passage of this act, but remaining within the custody of

the Government officers at said smelter at the time this act took effect, are dutiable under this act and not under the act of 1894. For goods to be dutiable under the act of 1894 they must have been either imported and entered for cousumption or withdrawn for cousumption and removed from Government custody while said act was in effect.—T. D. 20801, G. A. 4373.

(*a*) Under this paragraph duty can be collected only upon the exact amount of lead contained in ore imported iuto the United States. In determiuing the amount of lead in ore, which contains a large amount of moisture, it is not correct to apply to it the percentage found to be contained in a sample of that ore that was artificially dried, but it is necessary to adopt some process which takes account of the moisture iu the ore.—T. D. 27326, G. A. 6358.

DECISIONS UNDER THE ACT OF 1894.

(*b*) Ore, silver $13.99 and lead $15.87, is dutiable as lead ore at three-fourths of 1 cent per pound.—T. D. 18076, G. A. 3878.

(*c*) Base bullion in bars, containing gold, silver, lead, and small quantities of other metals, held dutiable by similitude at the rate provided for ores containing lead.—In re Guggenheim (112 Fed. Rep., 517) followed; T. D. 23852, G. A. 5171.

DECISIONS UNDER THE ACT OF 1890.

(*d*) The grab sample method of determining classification held to be a violation of the regulations of the Secretary (T. D. 9492) and an iujustice to importers.—T. D. 11041, G. A. 485.

(*e*) The value of the silver and lead in ores imported at El Paso is determined by deducting 5 per cent from the value of silver at New York on the date of entry and 1 cent a pound from the value of the lead in the same market. *Held*, that the question of whether the ore is a silver or a lead ore is not a matter of foreign market value, but is a fact to be determined, if possible, at the time and place of importation, and that an injustice has been done to importers at El Paso in assuming that the value of the lead in the ore at that point is only 1 cent a pound less than at New York.—T. D. 11042, G. A. 485.

(*f*) Silver lead ore was seized by the collector on the ground that the importer was attempting to defraud the revenues by bringing in ores from several mines so mixed as to give the ore a high content of silver, and a libel of forfeiture was filed. The ore was released on bond being given and duties paid. The collector claimed that the Board had no jurisdiction. *Held*, that the Board had jurisdiction and that there is nothiug in the tariff act to warrant a discrimination against bringing in mixed ores.—T. D. 11049, G. A. 492.

(*g*) The value of lead in certain ore being proved to be 42 cents per unit of 20 pounds, held that the ore is a silver ore containing lead and dutiable at 1½ cents per pound for the lead contained therein.—T. D. 13174, G. A. 1595.

(*h*) The provision in the act of March 2, 1895 (28 Stat., 910, 933), that the Secretary of the Treasury shall prescribe regulations for the sampling and assaying of lead ores imported into the United States, and such regulations shall provide that the method of sampling and assaying such ores shall be the same as that usually adopted for commercial purposes by public sampling works in the United States, was not repealed by implication by this paragraph.—In re Puget Sound Reduction Co. (C. C.) (96 Fed. Rep., 90).

(*a*) The Secretary has no power to adopt any other than the commercial method either of sampling or assaying, and what constitutes the commercial method is a question of fact.—Ibid.

(*b*) What is known as the fire process, which gives the quantity of lead in an ore which can be assayed by smelting, being shown to be exclusively used in making assays for commercial purposes and to be known as the commercial method, instructions issued by the Secretary adopting for customs purposes what is known as the wet process of assaying, which shows the actual quantity of lead in an ore, making no allowance for loss in smelting, requires the payment of a higher duty than is contemplated by this paragraph and is in contravention of the positive requirements of the act of 1895.—Ibid.

182. Lead dross, lead bullion or base bullion, lead in pigs and bars, lead in any form not specially provided for in this Act, old refuse lead
1897 run into blocks and bars, and old scrap lead fit only to be remanufactured; all the foregoing, two and one-eighth cents per pound; lead in sheets, pipe, shot, glaziers' lead and lead wire, two and one-half cents per pound.

165. * * * lead dross, three-fourths of one cent per pound.
166. Lead in pigs and bars, molten and old refuse lead run into blocks and bars, and old scrap lead fit only to be remanufactured, one cent per pound: *Provided*, That in case any foreign country shall impose an export duty upon lead ore or lead dross or silver ores containing lead, exported to the United States from such country, then the duty
1894 upon such ores and lead in pigs and bars, molten and old refuse lead run into blocks and bars, and old scrap lead fit only to be remanufactured, herein provided for, when imported from such country, shall remain the same as fixed by the law in force prior to the passage of this Act.
167. Lead in sheets, pipes, shot, glaziers' lead, and lead wire, one and one-quarter cents per pound.

199. * * * lead dross, one and one-half cents per pound: * * *
200. Lead in pigs and bars, molten and old refuse lead run into blocks
1890 and bars, and old scrap lead fit only to be remanufactured, two cents per pound.
201. Lead in sheets, pipes, shot, glaziers' lead, and lead wire, two and one half cents per pound.

188. * * * lead dross, one and one-half cents per pound.
189. Lead, in pigs and bars, molten and old refuse lead run into blocks
1883 and bars, and old scrap lead, fit only to be remanufactured, two cents per pound.
190. Lead, in sheets, pipes, or shot, three cents per pound.

DECISIONS UNDER PARAGRAPH 182, ACT OF 1897.

(*c*) Lead grids are not dutiable under this paragraph, but as manufactured articles of lead under paragraph 193.—T. D. 24722, G. A. 5444.

(*d*) Lead buckles which are flat circular plates of an openwork pattern, used in the manufacture of white lead, are dutiable as lead in forms and not as manufactures of lead.—T. D. 27540, G. A. 6410.

(*e*) Base bullion in bars, containing gold, silver, lead, and bismuth, is dutiable under the specific provision herein for lead or base bullion on the basis of the actual weight of the bars and not on the weight of the lead contained therein.—T. D. 28202, G. A. 6604.

DECISIONS UNDER THE ACT OF 1894.

(*f*) Base bullion or lead bullion in pigs or bars, containing 97 per cent of lead and 3 per cent of gold, silver, and copper, the value of pure lead being $2\frac{3}{10}$ cents a pound in bond and the value of the bullion in question 10 cents

a pound, should be assessed for duty upon the weight of the lead produced in pigs and withdrawn for consumption and not upon the gross weight of the bullion.—T. D. 16566, G. A. 3262.

(*a*) Pig and bar lead is dutiable at 1 cent a pound upon the gross weight of the metal imported and not merely upon the net amount of pure lead contained therein as shown by assay.—Collector of Customs *v.* Balbach Smelting and Refining Co. (81 Fed. Rep., 950).

DECISIONS UNDER THE ACT OF 1890.

(*b*) Pig lead is dutiable at 2 cents a pound on the gross weight.—T. D. 13808, G. A. 2002; reversed (81 Fed. Rep., 950).

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*c*) It seems that busts made of lead are free under the act of July 14, 1832 (4 Stat., 583), section 3, exemptiug "all busts of marble, metal or plaster," although they in fact were imported for use as lead and were put up in that form to avoid the duty of 3 cents a pound on "lead in pigs, bars and sheets" under the act of May 19, 1828, section 1, paragraph 8 (4 Stat., 270).—United States *v.* Levitt (1 N. Y. Leg. Obs. 92; 26 Fed. Cas., 919).

183. Metallic mineral substances in a crude state, and metals un-
1897 wrought, not specially provided for in this act, twenty per centum ad valorem; monazite sand and thorite, six cents per pound.

1894 [No corresponding provision.]

202. Metallic mineral substances in a crude state and metals un-
1890 wrought, not specially provided for in this act, twenty per centum ad valorem; * * * .

95. All non-dutiable crude minerals, but which have been advanced in value or condition by refining or grinding, or by other process of manufacture, not specially enumerated or provided for in this act, ten per
1883 centum ad valorem.

215. Mineral substances in a crude state and metals unwrought, not specially enumerated or provided for in this act, twenty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 183, ACT OF 1897.

(*d*) Ferrochrome is dutiable as a metal unwrought and not under section 6 as a nonenumerated manufactured article, nor under paragraph 122 and section 7 (by similitude) at $4 per ton; nor is it free under paragraph 520 as chromate of iron.—T. D. 20885, G. A. 4389; overruled in effect by T. D. 26788, G. A. 6173.

(*e*) Tin dross is dutiable under this paragraph.—T. D. 22756, G. A. 4846. Reversed, T. D. 23872, G. A. 5179.

(*f*) Brass skimmings, a variety of scrap brass fit only for remanufacture, is not dutiable under this paragraph.—T. D. 23873, G. A. 5180.

(*g*) Pewter in pigs is not an unwrought metal.—T. D. 24242, G. A. 5281.

(*h*) Tungsten ore as found in nature contains no particles of metal and is not dutiable under this paragraph, but is free as a crude mineral.—Hempstead *v.* United States (122 Fed. Rep., 538), reversing 115 Fed. Rep., 256, and T. D. 23091, G. A. 4936, followed; T. D. 24607, G. A. 5400.

(*i*) The ores of zinc known as carbonate of zinc and silicate of zinc are free of duty as calamine.—T. D. 26355, G. A. 6036.

(*j*) The term "unwrought metal" implies a metal which is capable of being wrought and not a substance which is fit only to be thrown into the crucible to be melted up with other ingredients to produce an entirely different and dis-

tinct product. By an "unwrought" material is meant one which has not been worked into shape.—United States *v.* Roessler (137 Fed. Rep., 770; T. D. 26127).

(*a*) Ferrochrome, ferrotungsten, ferromolybdenum, and ferrovanadium are dutiable by similitude to ferromanganese and not as unwrought metals under this paragraph. These ferros, which, even to experts, look like ferromanganese, are held to be similar to the latter substance in quality and use, notwithstanding that they produce different results and are not applied at the same stage in the process of making steel, and therefore to be within the purview of the similitude clause in section 7, tariff act of 1897.—United States *v.* Roessler (137 Fed. Rep., 770; T. D. 26127), affirming 131 Fed. Rep., 576; T. D. 25392, and an unpublished G. A. decision following T. D. 23909, G. A. 5188, and in effect overruling T. D. 23617, G. A. 5104, followed; T. D. 26788, G. A. 6173.

(*b*) Chromium, chrome metal, molybdenum, molybdenite, and other similar substances used for imparting certain qualities to steel are dutiable by similitude to ferromanganese.—T. D. 26788, G. A. 6173, and the authorities therein cited followed; T. D. 26901, G. A. 6227; affirmed by consent in suits 4159, etc., United States *v.* Hensel et al. (T. D. 28008).

(*c*) So-called alloys composed of iron, manganese, and tin, used in imparting certain qualities to bronze and also to steel, held not to be dutiable by similitude to ferromanganese, but to be dutiable under the provision in this paragraph for "metallic mineral substances in a crude state," or unwrought metals."—Thomas *v.* Cramp (142 Fed. Rep., 734; T. D. 27034), affirming 139 Fed. Rep., 303; T. D. 26595, and reversing Abstract 1530; T. D. 25312, in part followed; United States *v.* Roessler (137 Fed. Rep., 770; T. D. 26127) compared; T. D. 27107, G. A. 6284.

(*d*) Zinc ore is not dutiable as a metallic mineral substance, metal zinc not being found in such ores in a native state.—T. D. 27891, G. A. 6540.

(*e*) Rhodium held not to be a crude metallic mineral substance nor an unwrought metal.—T. D. 28200, G. A. 6601.

(*f*) Vanadium ore which in its imported condition is just as it was taken from the earth found to be a mineral substance in which metal is not present in the metallic state, and hence not dutiable as a metallic mineral substance, but free of duty as a crude mineral.—Hempstead *v.* Thomas (122 Fed. Rep., 538); T. D. 28467, G. A. 6673.

DECISIONS UNDER THE ACT OF 1890.

(*g*) Chrome iron or alloy of iron and chromium, imported in lumps contained in casks, is dutiable as unwrought metal and not as pig iron or spiegeleisen.—T. D. 13966, G. A. 2071.

DECISIONS UNDER THE ACT OF 1883.

(*h*) Agates composed of small sections of petrified wood known by the name of agatized wood is a crude mineral advanced in value or condition.—T. D. 10866, G. A. 361.

(*i*) Ground Cornish stone is a crude mineral advanced in value or condition.—T. D. 11240, G. A. 599; see T. D. 10647, G. A. 231.

(*j*) Crop ends of steel rails, being the rough, ragged, and imperfect ends of the rails when first rolled, cut off to make perfect rails, with square and even ends, are dutiable as metals unwrought and not as manufactures of steel.—Perkins *v.* Robertson (29 Fed. Rep., 842). Note 129 U. S., 233.

1897 **184.** Mica, unmanufactured, or rough trimmed only, six cents per pound and twenty per centum ad valorem; mica, cut or trimmed, twelve cents per pound and twenty per centum ad valorem.

1894 167¾. Mica, twenty per centum ad valorem.

1890 202. * * * mica thirty-five per centum ad valorem.

1883 742. Mica and mica waste. (Free.)

DECISIONS UNDER PARAGRAPH 184, ACT OF 1897.

(*a*) Small pieces or sheets of mica which fall off in the process of thumb trimming, varying in size from 1 to 2 inches in width to from 2 to 3½ inches in length, susceptible for use as mica, and in fact so used, are dutiable as mica unmanufactured and not under paragraph 463 as waste.—T. D. 22691, G. A. 4832.

(*b*) Small pieces of mica which fall off in the process of thumb trimming mica, being still mica and not having lost its character as merchantable mica, is dutiable as such and not as waste.—Myers *v.* U. S. (110 Fed. Rep., 940), affirming T. D. 22691, G. A. 4832, followed; T. D. 23377, G. A. 5030.

(*c*) Mica plate made by pasting together small pieces or sheets of mica with the aid of shellac and alcohol is dutiable as mica. The pasting together of small sheets to make large ones does not destroy or alter the character of the article, the same being still mica and its use being identical with the natural sheets of mica.—T. D. 27682, G. A. 6470.

DECISIONS UNDER THE ACT OF 1894.

(*d*) Scrap mica is dutiable as mica and not as waste.—T. D. 16809, G. A. 3328.

DECISIONS UNDER THE ACT OF 1890.

(*e*) Mica is dutiable under this paragraph and not free under paragraph 651 as crude mineral.—T. D. 10475, G. A. 125.

(*f*) Ruby talc (English designation) dutiable as mica.—T. D. 11996, G. A. 909.

1897 **185.** Nickel, nickel oxide, alloy of any kind in which nickel is a component material of chief value, in pigs, ingots, bars, or sheets, six cents per pound.

1894 167½. Nickel, nickel oxide, alloy of any kind in which nickel is the component material of chief value, six cents per pound.

1890 203. Nickel, nickel oxide, alloy of any kind in which nickel is the component material of chief value, ten cents per pound.

1883 192. Nickel, nickel oxide, alloy of any kind in which nickel is the element of chief value, fifteen cents per pound.

DECISIONS UNDER PARAGRAPH 185, ACT OF 1897.

(*g*) Resistance strips of nickel alloy (nickel chief value) in rolls 200 feet long and 2 inches wide do not fall within the provisions of this paragraph.—Boker *v.* United States (97 Fed. Rep., 205) distinguished; T. D. 24561, G. A. 5373.

(*h*) Nickel or nickel alloy in which nickel is the component material of chief value, in pieces about 7 feet in length, cut from wide sheets, is dutiable at 6 cents per pound under the provisions of this paragraph, as sheet nickel.—T. D. 26375, G. A. 6046.

(*i*) Nickel anodes especially manufactured for and used in the process of nickel plating are dutiable as manufactures of nickel and not as nickel in the

form of sheets.—Boker *v.* United States (157 Fed. Rep., 1003; T. D. 28545), affirming 152 id., 589; T. D. 27828, and T. D. 27277, G. A. 6335, followed; T. D. 28624, G. A. 6693.

DECISIONS UNDER THE ACT OF 1894.

(*a*) Rods and plates of nickel alloy incapable of practical use without further manipulation or manufacture are dutiable as nickel alloy and not as a manufacture of metal.—T. D. 16981, G. A. 3409; Boker *v.* United States (C. C.), (86 Fed. Rep., 119); affirmed (C. C. A.), (97 Fed. Rep., 205).

1897 **186.** Pens, metallic, except gold pens, twelve cents per gross.

1894 168. Pens, metallic, except gold pens, eight cents per gross.

1890 204. Pens, metallic, except gold pens, twelve cents per gross.

1883 208. Pens, metallic, twelve cents per gross; * * * .

DECISIONS UNDER PARAGRAPH 186, ACT OF 1897.

(*b*) Pens and penholders are separately dutiable under this and paragraph 187, respectively, and are not dutiable as penholders because imported as entireties.—T. D. 22378, G. A. 4731.

(*c*) Steel writing implements consisting of a pen point and barrel in one piece are dutiable under the provision for pens metallic.—T. D. 26851, G. A. 6203.

DECISIONS UNDER THE ACT OF 1890.

(*d*) Pens and penholders invoiced together as entireties are dutiable separately, the pens as such and the penholders under paragraph 205.—T. D. 14762, G. A. 2484.

1897 **187.** Penholder tips, penholders or parts thereof, and gold pens, twenty-five per centum ad valorem.

1894 169. Penholder tips, penholders or parts thereof, and gold pens, twenty-five per centum ad valorem.

1890 205. Pen-holder tips, pen-holders or parts thereof, and gold pens, thirty per centum ad valorem.

1883 208. * * * pen-holder tips and pen-holders, or parts thereof, thirty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 187, ACT OF 1897.

(*e*) Instruments made to hold a pen and lead pencil are not pen-holders. Such articles are known commercially as combination penholders, and the several articles which go to make up the implements are separately dutiable according to the various rates fixed for each.—T. D. 23214, G. A. 4976.

(*f*) Glass penholders with metal tips, the glass portion being of plain white glass, hollow and filled with a colored liquid, are dutiable as penholders and not as articles of colored glassware.—T. D. 24906, G. A. 5536.

(*g*) Bone articles that are at once penholders and paper knives are dutiable as manufactures of bone and not as penholders.—T. D. 28347, G. A. 6648.

(*h*) Pens made of white glass, with holders made of black glass fastened thereon, are dutiable as manufactures of glass and not as penholders.—T. D. 24677, G. A. 5423; T. D. 24907, G. A. 5537.

DECISIONS UNDER THE ACT OF 1890.

(*i*) Goose quills fitted into brass penholders, the whole forming penholders, are dutiable as such.—T. D. 13424, G. A. 1761.

(*a*) Combination stamp, pencil, and penholder not dutiable as a penholder.—T. D. 14176, G. A. 2175.

1897 **188.** Pins with solid heads, without ornamentation, including hair, safety, hat, bonnet, and shawl pins; any of the foregoing composed wholly of brass, copper, iron, steel, or other base metal, not plated, and not commonly known as jewelry, thirty-five per centum ad valorem.

1894 170. Pins, metallic, including pins with solid or glass heads, hair pins, safety pins, and hat, bonnet, shawl, and belt pins, not commercially known as jewelry, twenty-five per centum ad valorem.

1890 206. Pins, metallic, solid head or other, including hair-pins, safety-pins, and hat, bonnet, shawl, and belt pins, thirty per centum ad valorem.

1883 209. Pins, solid-head or other, thirty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 188, ACT OF 1897.

(*b*) Pins with glass heads are excluded from this paragraph and dutiable as manufactures of metal.—T. D. 19129, G. A. 4102.

(*c*) Ornamental devices or badges mounted on a safety pin are not safety pins and are dutiable as manufactures of metal.—T. D. 24821, G. A. 5500.

DECISIONS UNDER THE ACT OF 1894.

(*d*) Hairpins composed of metal and glass (metal chief value), not different from the hairpins of commerce except in having attached to the upper part ornaments composed of metal and glass beads or ornaments bearing resemblance to precious stones, are dutiable as hairpins and not as jewelry.—T. D. 17258, G. A. 3520.

(*e*) Pins with metal shanks, whether described as hat, bonnet, shawl, or lace pins, are dutiable as pins metallic.—T. D. 16521, G. A. 3239.

(*f*) Lace pins a little over an inch long, with a gilt shaft of metal and an imitation-pearl head, and hatpins with fancy heads, composed of metal, are dutiable as pins and not as jewelry.—T. D. 16844, G. A. 3363.

(*g*) Lace pins having metal shafts, with heads composed wholly or in combination, of metal, glass, celluloid, or other material, the heads in the form of animals, flowers, etc., or made to imitate precious stones, are more specifically provided for as pins metallic, than as finished articles of collodion, or artificial flowers, or as jewelry.—T. D. 17250, G. A. 3512.

(*h*) The word "metallic" in this paragraph qualifies the whole paragraph and pins popularly and commercially known as hairpins, being finished articles of collodion, and not metallic are not within its provisions.—Sustaining T. D. 16216, G. A. 3095; H. B. Claflin Co. *v.* United States (C. C.), (78 Fed. Rep., 805).

DECISIONS UNDER THE ACT OF 1890.

(*i*) Fancy safety pins held dutiable as pins and not as jewelry.—T. D. 12099, G. A. 961.

(*j*) Trefoils and other clusters of imitation precious stones, with imitation diamonds in each cluster, set in slight frames of metal, are brooches designed for personal adornment and are not dutiable as pins.—T. D. 13991, G. A. 2096.

(*k*) Certain pins with metal shafts held dutiable as pins.—T. D. 17504, G. A. 3643.

(*l*) Hairpins composed of sterling silver, commercially known as jewelry, dutiable as pins and not as jewelry.—T. D. 13307, G. A. 1687.

(*m*) Fancy hairpins having two prongs made of horn, surmounted with ornamental silver tops or heads, metal chief value, are not dutiable as pins metallic.—T. D. 13954, G. A. 2059.

(*a*) Iron wire hairpins almost wholly covered with silk threads, are dutiable as pins metallic, and not as manufactures of metal.—T. D. 16411, G. A. 3200.

(*b*) Bonnet pins of long steel wire with glass heads dutiable as pins.—T. D. 12575, G. A. 1259.

(*c*) Fancy hat pins dutiable as pins and not as jewelry.—T. D. 12099, G. A. 961.

(*d*) Fancy bonnet pins having straight shafts of gilded steel, surmounted with imitation gold heads of ornamental designs in which are set imitation diamonds composed of glass or paste, are dutiable as pins.—T. D. 13238, G. A. 1659.

(*e*) Hat or bonnet pins of metal painted and otherwise made to resemble violets set with imitation pearls and diamonds, are dutiable as pins.—T. D. 13291, G. A. 1671.

(*f*) Small metallic pins with enameled heads, commercially known as bonnet pins and as jewelry, dutiable as pins, and not as jewelry.—T. D. 13307, G. A. 1687.

(*g*) Hat and scarf pins dutiable as pins.—T. D. 13442, G. A. 1779.

(*h*) Lace or scarf pins about 2 inches long with glass heads held dutiable as pins.—T. D. 12947, G. A. 1498.

(*i*) Scarf or shawl pins with shafts of brass, having attached to the shafts a circular frame or rim of tin or zinc, inclosing a female face printed in colors on cardboard, held dutiable as pins.—T. D. 13874, G. A. 2027.

(*j*) Certain scarf and shawl pins consisting of shafts of brass having attached chased brass button-shaped heads, made to imitate gold, set with black enamel or glass, and with a white filling in the form of a star, known as jewelry, held dutiable as pins.—T. D. 13874, G. A. 2027.

(*k*) Metal boxes containing mourning pins are dutiable at the rate imposed on the pins, and not as manufactures of metal, and under section 19, act of June 10, 1890, as unusual coverings.—Reversing T. D. 12114, G. A 976; T. D. 15860, G. A. 2960.

(*l*) Hat and lace pins having heads of glass or similar material (metal being chief value in the hat pins and glass or glue in the lace pins) are dutiable as pins and not as manufactures of metal.—Sustaining T. D. 14627, G. A. 2385; United States *v.* Wolff (C. C.), (69 Fed. Rep., 327).

(*m*) Black-headed pins held dutiable as pins and not as manufactures of glass.—T. D. 12666 reversed, G. A. 1315; Steinhardt *v.* United States (C. C.), (92 Fed. Rep., 139).

(*n*) Fancy pins with metal shafts, and metal, glass or paste heads, are dutiable as pins metallic and not as manufactures of glass.—Reversing Worthington *v.* United States (C. C.), (90 Fed. Rep., 797).

DECISIONS UNDER THE ACT OF 1883.

(*o*) Mourning pins, steel pins with metal heads, and steel pins with colored glass or enameled heads, held dutiable as pins and not as jewelry.—T. D. 10686, G. A. 270.

(*p*) Mourning pins, hat pins, bonnet pins, shawl pins, being articles composed of a steel or hardened iron shank, varying in length according to the specific designation of the article, from 1 inch to 5 inches, pointed at one end

and having a round or cut head of glass or jet, either pollshed or dull, and "safety pins" being an article composed of brass, having a shank about 1¼ inches in length, the point being protected by a shield or guard of the same material, are dutiable as pins and not as manufactures of metal.—Dieckerhoff *v.* Robertson (C. C.), (44 Fed. Rep., 160).

1897 **189.** Quicksilver, seven cents per pound. The flasks, bottles, or other vessels in which quicksilver is imported shall be subject to the same rate of duty as they would be subjected to if imported empty.

1894 170½. Quicksilver, seven cents per pound.

1890 207. Quicksilver, ten cents per pound. The flasks, bottles, or other vessels in which quicksilver is imported shall be subject to the same rate of duty as they would be subjected to if imported empty.

1883 211. Quicksilver, ten per centum ad valorem.

1897 **190.** Type metal, one and one-half cents per pound for the lead contained therein; new types, twenty-five per centum ad valorem.

1894 171. Type metal, three-fourths of one cent per pound for the lead contained therein; and new types, fifteen per centum ad valorem.

1890 208. Type-metal, one and one-half cents per pound for the lead contained therein; new types, twenty-five per centum ad valorem.

1883 { 213. Type-metal, twenty per centum ad valorem.
199. * * * new types, twenty-five per centum ad valorem.

DECISIONS UNDER PARAGRAPH 190, ACT OF 1897.

(*a*) Old, broken stereotype plates, shown by analysis to consist of about 85 per cent lead, 12 per cent antimony, and 3 per cent of tin and copper, are not free as "types, old" but dutiable as type metal.—Sapery *v.* United States (135 Fed. Rep., 332; T. D. 25992).

(*b*) Antimonial lead, an alloy composed in chief part of lead and containing not less than 9 per cent of antimony, is type metal.—T. D. 28511, G. A. 6680.

(*c*) *Held*, as to a shipment of 988 bars of antimonial lead, that an analysis of 10 bars by a reputable chemist is sufficient to rebut the presumption of correctness of classification based on an official analysis of but one bar.—Ibid.

DECISIONS UNDER THE ACT OF 1890.

(*d*) Type metal found to contain the amount of lead reported by United States laboratory chemist.—T. D. 12907, G. A. 1458.

(*e*) Square hollow blocks of type metal, nickel on one side, known as quotations or hollow quads, held dutiable as new type.—T. D. 13228, G. A. 1649.

1897 **191.** Watch movements, whether imported in cases or not, if having not more than seven jewels, thirty-five cents each; if having more than seven jewels and not more than eleven jewels, fifty cents each; if having more than eleven jewels and not more than fifteen jewels, seventy-five cents each; if having more than fifteen jewels and not more than seventeen jewels, one dollar and twenty-five cents each; if having more than seventeen jewels, three dollars each, and in addition thereto, on all the foregoing, twenty-five per centum ad valorem; watch cases and parts of watches, including watch dials, chronometers, box or ship, and parts thereof, clocks and parts thereof, not otherwise provided for in this act, whether separately packed or otherwise, not composed wholly or in part of china, porcelain, parian, bisque or earthenware, forty per centum ad valorem; all jewels for use in the manufacture of watches or clocks, ten per centum ad valorem.

1894 { 173. Watches and clocks, or parts thereof, whether separately packed or otherwise, twenty-five per centum ad valorem.
172. Chronometers, box or ship's, and parts thereof, ten per centum ad valorem.
467. * * * jewels to be used in the manufacture of watches or clocks. (Free.)

1890 { 211. Watches, parts of watches, watch-cases, watch movements, and watch-glasses, whether separately packed or otherwise, twenty-five per centum ad valorem.
210. Chronometers, box or ship's, and parts thereof, ten per centum ad valorem.
557. * * * jewels to be used in the manufacture of watches. (Free.)

1883 { 494. Watches, watch-cases, watch-movements, parts of watches, and watch materials, not specially enumerated or provided for in this act, twenty-five per centum ad valorem.
413. Chronometers, box or ship's, and parts thereof, ten per centum ad valorem.
414. Clocks, and parts of clocks, thirty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 191, ACT OF 1897.

(*a*) The term "watch movement" is a flexible one in its meaning and is to be construed in its ordinary signification, having no uniform commercial meaning attached to it. It may include all of the watch except the case or merely the train or works of the watch contained between the plates, and comprising the balance, the pallet, the scape wheel, the third wheel and pinion, the fourth wheel and pinion, and the center wheel and pinion.—T. D. 20104, G. A. 4280.

(*b*) Where watches are imported consisting of watch cases containing complete watch movements, the movement and the cases are separately dutiable. The watch movements are dutiable according to the number of jewels, and in addition thereto, 25 per cent. The watch cases are dutiable at 40 per cent.—T. D. 20104, G. A. 4280.

(c) A watch movement lacking only the dial of the watch, or a watch movement lacking the dial, the hour, the minute, and the second hand, and the hour and the minute wheels, is a watch movement and dutiable as such.—T. D. 20104, G. A. 4280.

(*d*) The first part of this paragraph imposing upon "watch movements, whether imported in cases or not," a specific duty based on the number of jewels, in addition to an ad valorem duty, applies only to the movements; and when imported in cases, such cases are dutiable separately under the succeeding part of this paragraph.—Sustaining T. D. 20104, G. A. 4280; Racine *v.* United States (C. C.), (99 Fed. Rep., 557).

(*e*) Cylindrical-shaped articles, about a quarter of an inch long and under a sixteenth of an inch in diameter, composed of the cornelian species of agate, of a dull red color cut square at the ends, and polished throughout, and which are expressly designed for use as bearing jewels, in what are known as "French clocks" are dutiable as jewels for use in the manufacture of clocks.—T. D. 22840, G. A. 4873.

(*f*) Where watches are imported consisting of watch cases containing complete watch movements, the movements and the cases are separately dutiable. The watch movements are dutiable as according to the number of jewels, and, in addition to an ad valorem duty, applies only to the movements; and when 40 per cent.—T. D. 20104, G. A. 4280; Racine *v.* United States (C. C.), (99 Fed Rep., 557). Same *v.* Same (C. C. A.), (107 Fed. Rep., 111), followed; T. D. 22873, G. A. 4884.

(*g*) While this paragraph assumed that completed watches, including case and works, would sometimes be imported it nevertheless imposed duties on the

cases separately, and they are not dutiable as an entirety under the first part of this paragraph as watch movements in cases, but at 40 per cent as cases.—99 Fed. Rep., 557, affirmed; Racine *v.* United States (C. C. A.), (107 Fed. Rep., 111).

(*a*) Watch movements which are incomplete in that they lack various parts, such as the dial, and the hour, minute, and second hands, are nevertheless "watch movements," dutiable as such and not as parts of watches.—T. D. 23090, G. A. 4935; Hipp *v.* U. S. (123 Fed. Rep., 996), followed.

(*b*) When watches are imported the cases and movements are dutiable separately, the former as "watch cases" and the latter as "watch movements."—T. D. 23090, G. A. 4935.

(*c*) A timepiece consisting of a watch movement in a case, set into a metal stand fitted with two hemispheres of glass with an alarm as part of the time mechanism, is not dutiable as a clock and parts thereof, but the movement, case, and stand are separately dutiable under the respective paragraphs of the act of 1897, providing for watch movements, watch cases, and manufactures of metal.—T. D. 23792, G. A. 5160.

(*d*) Small, red, celluloid disks so placed in a watch movement as to resemble jewels, but which are incapable of performing the functions of jewels or imitation jewels, and which serve no purpose other than that of ornamentation, are not to be considered in determining the number of jewels in the movement.—T. D. 24942, G. A. 5556.

(*e*) Alarm clocks fitted with a musical attachment in lieu of a gong or bell are not musical instruments, but are dutiable as clocks.—T. D. 25310, G. A. 5685.

(*f*) Pieces of glass, with plain or beveled edges, though suitable for clock cases, are not dutiable as parts of clocks.—T. D. 25674, G. A. 5812.

(*g*) A watch set in a metal bracelet held to be separately dutiable under the provisions of this paragraph according to the number of jewels. The bracelet is dutiable as jewelry.—T. D. 26285, G. A. 6015.

(*h*) Clock cases made in chief value of metal and in part of china are dutiable as manufactures of metal under paragraph 193.—T. D. 26990, G. A. 6258.

(*i*) Watchmen's time detectors, so called, consisting of a metal case in which are inclosed a watch movement and sundry mechanical parts and devices, held to be dutiable as watch movements in cases.—Hensel *v.* United States (135 Fed. Rep., 255; T. D. 25791) reversing an unpublished decision of the Board of General Appraisers that followed T. D. 23401, G. A. 5038, followed; T. D. 26005, G. A. 5906.

DECISIONS UNDER THE ACT OF 1894.

(*j*) Watches fashioned like insignia or sleeve buttons or studs and designed to be worn upon the lapel of the coat as an article of personal adornment, being in fact watches and timekeepers, are dutiable as watches, and not as jewelry.—T. D. 19284, G. A. 4135.

DECISIONS UNDER THE ACT OF 1890.

(*k*) Coaching watches are watches.—T. D. 11088, G. A. 531.

(*l*) Bushing wire is not parts of watches.—T. D. 12042, G. A. 955.

(*m*) Toy watches containing no movements are not watches.—T. D. 13229, G. A. 1650.

(*n*) Fusible enamel to be used in the manufacture of watches is not parts of watches.—T. D. 14506, G. A. 2317.

DECISIONS UNDER THE ACT OF 1883.

(*a*) White enamel for enameling the dials of watches and clocks is dutiable as watch material.—T. D. 10788, G. A. 341; T. D. 10915, G. A. 410.

(*b*) Traveling clocks in leather cases are dutiable with the cases as entireties.—T. D. 12659, G. A. 1308.

(*c*) Pieces of glass cut in shapes to order and with beveled edges, were imported, intended to be used in the manufacture of clocks. A duty of 45 per cent ad valorem was assessed, under paragraph 135, as "articles of glass, cut." The importer claimed that they were dutiable at 25 per cent ad valorem, under paragraph 494, as "parts of watches," or at 30 per cent under paragraph 414 as parts of clocks. On suit to recover the court instructed the jury that the burden was on the plaintiff to establish that the articles were parts of clocks; that in determining that question it would not be necessary for the jury to say that they were exclusively used for that purpose; that the fact that an article chiefly used for one purpose had been used by some for a purpose for which it was not originally intended would not change its tariff nomenclature; that if the jury should find that the articles were chiefly used as parts of clocks, that that would determine their tariff classification, but on the other hand they must be chiefly and principally used for that purpose; that if they are articles with no distinguishing characteristic, just as applicable for use in fancy boxes or in coach lamps as they are for clocks, then it would be entirely proper to say that they had no distinguishing characteristics as parts of clocks; that they might be used for one purpose just as well as another; and if the jury should find as to those articles, or any of them, that they have several uses to which they are perfectly applicable, then as to those articles the verdict should be for the defendant. *Held*, That the instructions were manifestly correct, and that in giving the rule of chief use, the principles by which it was to be ascertained were exactly in accordance with the law announced in Magone *v.* Heller (150 U. S., 70). Judgment for the importer that the articles were parts of clocks.—Magone *v.* Wiederer (159 U. S., 555).

192. Zinc in blocks or pigs, one and one-half cents per pound; in sheets, two cents per pound; old and worn-out, fit only to be remanufactured, one cent per pound. **1897**

174. Zinc in blocks or pigs, one cent per pound.
175. Zinc in sheets, not polished nor further advanced than rolled, one and one-fourth cents per pound. **1894**
176. Zinc, old and worn-out, fit only to be manufactured, three fourths of one cent per pound.

212. Zinc in blocks or pigs, one and three-fourths cents per pound.
213. Zinc in sheets, two and one-half cents per pound. **1890**
214. Zinc, old and worn out, fit only to be remanufactured, one and one-fourth cents per pound.

193. Zinc, spelter, or tutenegue, in blocks or pigs, and old worn-out zinc, fit only to be re-manufactured, one and one-half cents per pound; zinc, spelter, or tutenegue in sheets, two and one-half cents per pound. **1883**

DECISIONS UNDER PARAGRAPH 192, ACT OF 1897.

(*d*) Nickel plated zinc sheets are not dutiable as zinc in sheets, but as articles or wares, not specially provided for, composed wholly or in part of nickel, zinc, or other metals, whether partly or wholly manufactured, under paragraph 193.—Eckstein *v.* United States (145 Fed. Rep., 1021; T. D. 27229), affirming 140 Fed. Rep., 94 (T. D. 26120); T. D. 25269, G. A. 5673, and Victor *v.* United States (128 Fed. Rep., 472; T. D. 25005), affirming T. D. 24281, G. A. 5296, followed; T. D. 27303, G. A. 6347.

DECISIONS UNDER THE ACT OF 1894.

(*a*) So-called indigo auxiliary is metallic zinc, similar in material, quality, or the use to which it may be applied. to zinc in blocks, and is dutiable as such by similitude, and not as a nonenumerated article, nor is it free as an article in a crude state used for dyeing, as a drug, as indigo or carmine, or as a crude mineral.—T. D. 16734, G. A. 3322. Reversed, T. D. 23698, G. A. 5131.

DECISIONS UNDER THE ACT OF 1890.

(*b*) Lithographic zinc sheets commercially so known, being sheets of zinc as they come from the rolling mill, but coated on one side with a preparation suiting them for use by lithographers, are dutiable as zinc in sheets and not as manufactures of metal.—Langeman & Petty *v.* United States (75 Fed Rep. 1), reversing T. D. 14840, G. A. 2523.

1897 **193.** Articles or wares not specially provided for in this Act, composed wholly or in part of iron, steel, lead, copper, nickel, pewter, zinc, gold, silver, platinum, aluminum or other metal, and whether partly or wholly manufactured, forty-five per centum ad valorem.

1894
177. Manufactured articles or wares, not specially provided for in this Act, composed wholly or in part of any metal, and whether partly or wholly manufactured, thirty-five per centum ad valorem.
545. Magnets. (Free.)

1890
215. Manufactures, articles, or wares, not specially enumerated or provided for in this act, composed wholly or in part of iron, steel, lead, copper, nickel, pewter, zinc, gold, silver, platinum, aluminum, or any other metal, and whether partly or wholly manufactured, forty-five per centum ad valorem.
642. Magnets. (Free.)

1883
186. * * * all manufactures of copper, or of which copper shall be a component of chief value, not specially enumerated or provided for in this act, thirty-five per centum ad valorem.
210. Britannia ware, and plated and gilt articles and wares of all kinds, thirty-five per centum ad valorem.
216. Manufactured articles, or wares, not specially enumerated or provided for in this act, composed wholly or in part of iron, steel, copper, lead, nickel, pewter, tin, zinc, gold, silver, platinum, or any other metal, and whether partly or wholly manufactured, forty-five per centum ad valorem.
457. Japanned ware of all kinds, not specially enumerated or provided for in this act, forty per centum ad valorem.
736. Magnets. (Free.)

DECISIONS UNDER PARAGRAPH 193, ACT OF 1897.

(*c*) Babbitt metal is dutiable as a manufacture of metal and not under paragraph 183 as unwrought metal.—T. D. 21480, G. A. 4519.

(*d*) Button shanks of metal consisting of a cup one-eighth of an inch in diameter with a loop at right angles one-quarter of an inch long, are dutiable as manufactures of metal and not under paragraph 414 as buttons or parts of buttons.—T. D. 21369, G. A. 4475.

(*e*) Candle holders in pairs designed for use on Christmas trees, are dutiable as manufactures of metal and not under paragraph 418 as toys.—T. D. 19138, G. A. 4111.

(*f*) Gold plated or German silver chain known as "rope chain" intended for use in making watch guards or chains or other articles is dutiable as a manufacture of metal and not under paragraph 434 as jewelry.—T. D. 20805, G. A. 4377.

(*a*) Small chains composed of German silver, brass, or other base metal, washed or gilded to resemble gold, in lengths of 50 to 100 yards intended for use chiefly in making vest watch chains or guards but suitable for other purposes, are dutiable as manufactures of metal and not as jewelry.—T. D. 21377, G. A. 4483.

(*b*) Scraps of Dutch metal leaf, known as "skewings," are dutiable as manufactures of metal, and not under paragraph 463 as waste, nor free under paragraph 505 as clippings from Dutch metal.—T. D. 20682, G. A. 4353.

(*c*) Automatical or mechanical figures with musical instruments attached of the same general character as described in G. A. 304 are dutiable as manufactures of metal, and not under paragraph 418 as toys.—T. D. 20958, G. A. 4404.

(*d*) Magnesium flour is dutiable as a manufacture of metal and not free under paragraph 606 as magnesium not made up into articles.—T. D. 21654, G. A. 4571.

(*e*) Mattresses composed of steel, wood, cotton, and horsehair (horsehair chief value), are dutiable as manufactures composed in part of steel, and not as a nonenumerated manufactured article.—T. D. 21804, G. A. 4606.

(*f*) Nail files, folding manicure implements, are dutiable as manufactures of metal, and not as penknives.—T. D. 20760, G. A. 4367.

(*g*) Barb needles without eyes, not carrying a thread, and used for forcing unspun material into a fabric during manufacture, are dutiable as manufactures of metal and not under paragraph 165 as needles.—T. D. 21505, G. A. 4528.

(*h*) Rings made of strips of brass three-fourths of an inch wide and varying from five-eighths to three-fourths of an inch in diameter, stamped and pressed to produce raised figures on outside and corresponding depressions on inside, and gilded and washed to resemble gold, used by umbrella manufacturers to cover defects in joining umbrella sticks and handles, are dutiable as manufactures of metal and not as jewelry.—T. D. 20800, G. A. 4372.

(*i*) Snuffboxes and patch boxes made in chief value of metal, the lids decorated with miniature portraits painted in water colors, are dutiable as manufactures of metal, and not under paragraph 454 as paintings.—T. D. 19714, G. A. 4213.

(*j*) Toothpick holders composed of glass and metal, holding each 1 dozen quill toothpicks, held to be dutiable as manufactures of metal, and not under section 6 at 20 per cent with the toothpicks as entireties, nor as unusual coverings.—T. D. 21736, G. A. 4592.

(*k*) Old cannon composed of copper 91.09 per cent and tin 7.05 per cent (the remaining components not being determined), although practically worthless for use in war, are dutiable as manufactures of metal, and not free under paragraph 533 as old copper or composition metal, nor under paragraph 505 as brass, old brass, etc.—T. D. 22019, G. A. 4659, affirmed, Downing *v.* U. S. (122 Fed. Rep., 445; 116 id., 779).

(*l*) Magnesium ribbon is dutiable as a manufacture of metal and not free as magnesium.—T D. 22127 G. A. 4690.

(*m*) Steel rods 1⅛ of an inch in length and three-sixteenths of an inch in diameter, tipped with diamond chips, and used in an engraving machine, are dutiable as manufactures of steel, and not as precious stones.—In re John Hope & Sons Engraving and Manufacturing Co. (C. C.), (100 Fed. Rep., 286).

(*a*) Engravers' tools composed of small steel shafts, tipped with a diamond fragment, are dutiable as manufactures of steel and not as precious stones, set.—100 Fed. Rep., 286, followed.—T. D. 22216, G. A. 4706.

(*b*) Hoe blades partially made by the forging process, then ground and painted, are dutiable as manufactures of metal, and not under paragraph 127 as forgings.—Saltonstall *v.* Wiebusch (156 U. S., 601), followed.—T. D. 22379, G. A. 4732.

(*c*) So-called iron and copper flexible tubing, being of composition metal and asbestos, is dutiable as a manufacture of metal, and not under paragraph 152 or 176, as tubing or pipes.—T. D. 22413, G. A. 4742.

(*d*) Ornamental odor or perfume flasks, or vinaigrettes of fancy design, composed of base metal, washed or gilded in imitation of gold or silver, provided with chains and rings to attach them to the wearer's necklace or chatelaine, and expressly intended for use as articles of ornament or personal adornment, in the nature of jewelry, were assessed as manufacture of metals and claimed to be dutiable under paragraph 418, as toys. Protest overruled, the articles not being adapted or suitable for use as toys or playthings for the amusement of children.—T. D. 22690, G. A. 4831.

(*e*) So-called flitters, made by hammering metal clippings, are dutiable as manufactures of metal and not under paragraph 58, as a pigment or color, or under paragraph 175 as bronze powder.—T. D. 23112, G. A. 4941, affirmed; Baer *v.* U. S. (130 Fed. Rep., 391; T. D. 25181).

(*f*) So-called kindergarten needles used for weaving or plaiting strips of paper, are dutiable as manufactures of metal and not under paragraph 65 as "all other needles."—T. D. 23109, G. A. 4938.

(*g*) Clippings from Dutch metal, fit only for remanufacture, are free of duty, and are not dutiable under paragraph 193 as manufactures of metal.—T. D. 23471, G. A. 5063.

(*h*) Steam-plow machinery is not dutiable as plows, but as articles of metal.—T. D. 23818, G. A. 5165.

(*i*) Small lanterns, composed of metal and glass, known commercially as toys, are dutiable under paragraph 418, and not under this paragraph.—T. D. 23910, G. A. 5189.

(*j*) Strung beads composed of metal, with one of the strings passed through and over the beads so as to keep them in place and prevent their sliding along the string, are dutiable under this paragraph and not under paragraph 408.—T. D. 23681, G. A. 5126, followed; T. D. 24013, G. A. 5210.

(*k*) Metal statuary produced by casting, whether the cast is finally finished by the hand of the artist or not, is not statuary within the meaning of paragraph 454, but is dutiable as manufactures of metal. Tiffany *v.* United States (71 Fed. Rep., 691) followed; T. D. 24016, G. A. 5213.

(*l*) Pewter in pigs is not an unwrought metal, but, being a manufactured article composed of pewter is dutiable under this paragraph.—T. D. 24242, G. A. 5281.

(*m*) Fishhooks or flies of feathers and metal (feathers chief value) are dutiable nevertheless under this paragraph for the reason that there is no provision in the tariff for manufactures of feathers.—T. D. 24245, G. A. 5284.

(*n*) Needle threaders used in Swiss embroidery machines are not needles but articles of metal not specially provided for.—T. D. 24322, G. A. 5309.

(*o*) Old cannon, made from composition metal, although of obsolete patterns, and unfit for use as cannon, are dutiable as manufactures of metal under this

paragraph. Such articles, never having lost their character as manufactured articles, are dutiable as manufactures of metal and are not entitled to free entry as old metal, fit only for remanufacture.—Downing *v.* United States (122 Fed. Rep. 445), affirming (116 Fed. Rep., 779) and T. D. 22019, G. A. 4659, followed; T. D. 24549, G. A. 5369.

(*a*) Nickel alloy resistance strips, 200 feet long and 2 inches wide, are dutiable under this paragraph and not as nickel alloy in pigs, ingots, bars, or sheets.—Boker *v.* United States (97 Fed. Rep., 205) distinguished; T. D. 24561, G. A. 5373.

(*b*) Dynamo brushes, made of metal, are dutiable as articles of metal and not as brushes under paragraph 410.—T. D. 24593, G. A. 5390.

(*c*) Sieves composed in part of horsehair and in part of metal are dutiable as articles in part of metal.—T. D. 24594, G. A. 5391.

(*d*) Penwipers composed of wool and metal (metal chief value) are not dutiable under this provision but under paragraph 366 as manufactures in part of wool, by virtue of the provision in section 7 that if two or more rates of duty shall be applicable to any imported article, it shall pay duty at the highest of such rates.—T. D. 24595, G. A. 5392.

(*e*) Steel and iron castings which have been finished and machined after the casting process are dutiable as manufactures of steel and iron. The provision for castings covers only such articles which are imported in the form and substantially in the condition as they come from the mold.—T. D. 24604, G. A. 5397.

(*f*) Bronze mounted china vases in chief value of metal are dutiable under this provision.—T. D. 24674, G. A. 5420.

(*g*) Lead grids used in electric batteries are manufactured articles of lead.—T. D. 24722, G. A. 5444.

(*h*) Miniature breech-loading guns 5½ inches long are dutiable as manufactures of metal and not as toys. Cartridges for the same are dutiable under paragraph 424.—T. D. 24768, G. A. 5467.

(*i*) Mugs made of decorated earthenware and metal (metal chief value) are dutiable under this provision.—T. D. 24843, G. A. 5509.

(*j*) Wool cards of metal, leather and wood, found to be composed in chief value of metal.—T. D. 24856, G. A. 5516.

(*k*) Stamped steel shapes coated with an insulating preparation are dutiable as manufactures of metal.—T. D. 24911, G. A. 5541.

(*l*) So-called patent druckfarbe, consisting of powdered aluminum metal mixed with oil and turpentine, assessed for duty under paragraph 58, is not an ink nor dutiable as such under paragraph 26. Query: Whether the merchandise is not properly dutiable as an article composed in part of aluminum under this paragraph.—T. D. 25034, G. A. 5591.

(*m*) Small metal boxes, decorated and made in fancy shapes, held to be manufactures of metal and not toys.—T. D. 25082, G. A. 5601.

(*n*) Atomizers composed of metal and cut glass, found to be in chief value of metal.—T. D. 25086, G. A. 5605.

(*o*) Articles composed in part of metal and in part of a compound or substance, manufactures in chief value of which are not provided for in the tariff, are dutiable as articles in part of metal.—T. D. 25150, G. A. 5622.

(*p*) Metal plaques, decorated with a lithographic picture pasted thereon and partly painted over by hand are manufactures of metal.—T. D. 25272, G. A. 5676.

(*a*) A statue composed of zinc, cast in a mold, imported for the use and by order of a church, is not dutiable under this paragraph but is free under paragraph 649 as a cast of sculpture.—T. D. 25357, G. A. 5699.

(*b*) German silver in bars and sheets held to be dutiable under the provisions of this paragraph.—T. D. 25478, G. A. 5742.

(*c*) Hand, side, and handkerchief bags and purses composed wholly of precious or other metal, or of leather with metal frames (the metal chief value), held to be dutiable as manufactures of metal under this paragraph, and not as jewelry under paragraph 434.—Tiffany *v.* United States (131 Fed. Rep., 398; T. D. 25316) followed; T. D. 25479, G. A. 5743.

(*d*) Metal in sheets, composed of an iron sheet with a sheet of nickel on one side and a sheet of copper on the other, all rolled and squeezed together so as to form one mass, are dutiable under this paragraph.—T. D. 25496, G. A. 5754.

(*e*) Rope chain in long lengths is dutiable under this paragraph and not as jewelry.—T. D. 25564, G. A. 5782.

(*f*) So-called screw spikes held to be dutiable under this paragraph.—T. D. 25711, G. A. 5823.

(*g*) Thermit, a mechanical mixture of aluminum and oxide of iron in powdered form (aluminum being the component material of chief value), is dutiable under this paragraph.—T. D. 25733, G. A. 5832.

(*h*) Japanese incense imported in paper boxes, each box containing, in addition to the incense, a metal plate or lamp, to be used in burning the incense (incense chief value), is dutiable under this paragraph. The provisions of this paragraph apply to all articles composed in part of metal if the component material of chief value therein is not provided for.—T. D. 25864, G. A. 5874.

(*i*) Metal disks used in making records for gramophones and similar machines, though cast by the electrotype process, are not dutiable as electrotype plates under paragraph 166. Such merchandise is dutiable under this paragraph. The articles provided for in paragraph 166 as electrotype plates are those used for printing by the use of ink in a printing machine.—T. D. 25913, G. A. 5884.

(*j*) Flitters, having been manufactured from composition metal into articles having a particular form and use and a distinctive trade name, are no longer composition metal within the purview of paragraph 533, but are dutiable as manufactures of metal.—United States *v.* Meier (136 Fed. Rep., 764; T. D. 25973), reversing 128 id., 472; T. D. 25042, and affirming T. D. 23752, G. A. 5150, followed; T. D. 26089, G. A. 5942.

(*k*) Plaster of Paris figures ornamented with gold mechanically applied in the form of gold leaf, held to be dutiable as articles in chief value of metal.—T. D. 26098, G. A. 5951.

(*l*) Combination collar buttons and tie holders are not dutiable as jewelry but as articles of metal.—T. D. 26115, G. A. 5960.

(*m*) Galvanized iron sheets valued at over 3 cents per pound, not being within the terms of paragraph 131, are dutiable under this paragraph with two-tenths of 1 cent per pound additional under paragraph 132.—T. D. 26152, G. A. 5967.

(*n*) Cast-iron grinding disks, with teeth sharpened and finished by machinery, having holes drilled and countersunk, for the bolts by which they are to be held in place in a grinding machine, are dutiable as manufactures of iron not specially provided for, and not as castings under paragraph 148.—T. D. 26478, G. A. 6070.

(*a*) Standard cells held to be articles in part of metal.—T. D. 26721, G. A. 6153.

(*b*) Steel point ornaments, or appliques, chiefly employed for ornamenting women's hats, are not dutiable as jewelry but as manufactures of metal.—T. D. 26773, G. A. 6170.

(*c*) Copper cylinders, the product of an electrolytic process, the copper being deposited on a revolving mandrel regulated to produce cylinders of a desired diameter, not being copper in forms not manufactured, are not free of duty under paragraph 532. Not being the copper pipes of commence they are not dutiable under paragraph 176. Being articles or wares of copper wholly or partly manufactured and not specially provided for, they are dutiable under this paragraph.—T. D. 26787, G. A. 6172.

(*d*) Carding machines packed separately, and the card clothing for such machines together constitute entireties and are dutiable as manufactures of metal.—T. D. 26789, G. A. 6174.

(*e*) Needle books and cases, with the needles contained therein, being dealt in commercially as entireties and known as furnished needle books or cases, are dutiable according to the component material of chief value therein.—T. D. 26887, G. A. 6220; but see United States *v.* Dieckerhoff (T. D. 28716).

(*f*) Welding material composed of a mechanical mixture of borax, iron filings, wire, and oxide of iron (borax chief value), is not dutiable as a chemical compound but as an article composed in part of metal, not specially provided for.—T. D. 27051, G. A. 6269.

(*g*) So-called alloys composed of manganese, iron and tin, and copper and tin, respectively, held to be dutiable as unwrought metals.—Cramp *v.* United States (142 Fed. Rep., 734; T. D. 27034), affirming 139 id., 303; T. D. 26595, followed; T. D. 27107, G. A. 6284.

(*h*) Gold ornaments in the form of small puff boxes, enameled and set with precious stones, surmounted with a loop whereby they may be attached to chains and worn on the person for purposes of adornment, are dutiable at 60 per cent under paragraph 434, as jewelry and not under this paragraph.—T. D. 27130, G. A. 6292.

(*i*) Steel stampings, soft steel in strips or individual pieces, stamped and pressed out of sheets of steel into an openwork raised pattern, and then sheared into the desired widths, used in the manufacture of so-called steel-point ornaments for women's dresses and hats, are dutiable under paragraph 135, as pressed, sheared or stamped shapes.—T. D. 27131, G. A. 6293.

(*j*) Nickel-plated zinc sheets are not dutiable as zinc in sheets but as manufactured articles of nickel and zinc.—T. D. 27303, G. A. 6347.

(*k*) Certain watch chains of steel of usual length, and fob chains, found to be articles of utility and not playthings and held dutiable as manufactures of meal. Other chains, shorter than the usual length and of flimsy character, unsuitable for any other use than the amusement of children, held dutiable as toys.—T. D. 27305, G. A. 6349.

(*l*) Steel wool is shown by ample testimony not to be known or recognized in trade and commerce as "steel," as that term is employed in paragraph 135, but as a manufactured article of steel. Certain authorities which would justify such a ruling cited, but Buehne *v.* United States (140 Fed. Rep., 772; T. D. 26452), holding it dutiable under this paragraph, followed for the reason that it dealt with identical merchandise.—T. D. 27536, G. A. 6406.

(*a*) Lead buckles which are flat circular plates of an openwork pattern used in the manufacture of white lead, are dutiable as lead in forms and not as manufactures of lead.—T. D. 27540, G. A. 6410.

(*b*) Steel horseshoe calks manufactured from steel bars, having been advanced from the condition of steel bars, forms, or shapes by a manufacturing process, and having acquired a distinctive name, character, and use that were not possessed by the material from which they were made, are dutiable as manufactured articles of steel under the provisions of this paragraph.—T. D. 27542, G. A. 6412.

(*c*) The metal portion of an article necessary to throw it withiu the category for the purposes of tariff classification of an article in part of metal must be more than a mere incident or an immaterial part of the completed article, and must form a necessary and substantial part thereof.—Seeberger *v.* Schlessinger (152 U. S., 581) followed; T. D. 27659, G. A. 6457.

(*d*) A complete road roller, though packed in parts, constitutes an entirety and is dutiable as such as manufactures of metal.—T. D. 27759, G. A. 6489.

(*e*) A carding machine with the necessary card clothing therefor constitutes an entirety, and (being in chief value of metal) is dutiable under the provisions of this paragraph.—T. D. 27760, G. A. 6490.

(*f*) Bronze mounted china vases held to be dutiable as decorated china vases irrespective of the values of the component materials.—T. D. 27870, G. A. 6530.

(*g*) Millinery articles composed of feathers, wire, cotton, and buckram, and in which the feathers form the component material of chief value, but in which wire is an important component in the construction and in forming and maintaining the shapes, are dutiable as articles in part of metal and not as manufactures in chief value of ornamental feathers.—T. D. 27888, G. A. 6537.

(*h*) Sheets of metal composed of alternate layers of iron and nickel, welded together and then rolled down to the required thinness, are not iron sheets galvanized or coated, and are dutiable as articles of metal not specially provided for.—T. D. 27963, G. A. 6553.

(*i*) An automobile or a chassis on wheels, with the tires therefor, whether the latter are on the wheels or separately packed, constitutes an entirety and should be treated as such in the assessment of duty. The tires are not separately dutiable.—T. D. 28044, G. A. 6567.

(*j*) Calender rolls made of metal and paper which are equal in value are dutiable under this provision as articles in part of metal.—T. D. 28045, G. A. 6568.

(*k*) Bags and purses composed of a cotton or silk foundation covered more or less completely with beads and fitted with a metal frame and chain (though metal is the component material of chief value) are dutiable as articles composed wholly or in part of beads, that being a more specific provision than the one for articles composed wholly or in part of metal.—T. D. 28103, G. A. 6578.

(*l*) Composite sheets of iron and nickel are dutiable as manufactures of metal.—T. D. 28230, G. A. 6613.

(*m*) Articles of household furniture composed of metal and wood (metal being the component material of chief value) are dutiable as manufactures of metal.—T. D. 28255, G. A. 6626.

(*n*) Cast-iron grinding disks, so-called, in the shape of rings, from the surfaces of which project rows of teeth which have been sharpened and finished by machinery after the completion of the casting process, not being flat, nor of

even surface or uniform thickness, are not plates in any known sense of that word, and are not dutiable under the provisions of paragraph 148, but fall precisely within the terms of this paragraph.—T. D. 28276, G. A. 6629.

(*a*) Metal figures or nippes, representing various kinds of animals used generally as ornaments, are dutiable as manufactures of metal and not as toys.—Samstag *v.* United States (154 Fed. Rep., 756; T. D. 28261) followed; T. D. 28296, G. A. 6638.

(*b*) Metal frames for miniatures, set with precious stones, are dutiable as manufactures of metal and not as jewelry.—United States *v.* Knoedler (154 Fed. Rep., 928; T. D. 28282), affirming T. D. 27577, G. A. 6427 followed; T. D. 28344, G. A. 6645.

(*c*) Steel crank shafts, crank axles and other articles which were forged and subsequently finished or nearly finished, in the machine shop, are dutiable as manufactures of steel and not as forgings.—Prosser *v.* United States (T. D. 28001, affirming T. D. 26477, G. A. 6069. Note T. D. 28606.

(*d*) So-called iron sand consisting of chilled iron pellets, produced by a method similar to that used in making shot, is dutiable as articles composed of iron and not as steel in all forms and shape.—Baldwin *v.* United States (139 Fed. Rep., 1005; T. D. 26453).

(*e*) Shoes made in chief value of rawhide and in part of iron are dutiable as manufactures in part of iron, not specially provided for. Though only 2.122 per cent of the value of the shoes was iron, it was sufficient to bring them within this classification.—Hamano *v.* United States (1 Estee's Hawaiian Reports; T. D. 24946).

(*f*) Where an article has been advanced through one or more processes into a completed commercial article, known and recognized in trade by a specific and distinctive name other than the name of the material, and is put into a completed shape designed and adapted for a particular use, it is deemed to be a manufacture.—United States *v.* Meier (136 Fed. Rep., 764; T. D. 25973).

(*g*) Glass vases ornamented with metal filigree work are dutiable as articles of decorated glass irrespective of the values of the component materials.—Gallenkamp *v.* Rachman (147 Fed. Rep., 769; T. D. 27090), reversing T. D. 26034, G. A. 5922.

(*h*) Furnished needle cases held to be dutiable as entireties; when the needles are chief value, as manufactures of metal; when the cases are chief value, according to the material of which the cases are composed. The provisions of section 19, act of June 10, 1890, relative to coverings, have no application to such goods.—Guthman *v.* United States (148 Fed. Rep., 332; T. D. 27501); but see United States *v.* Dieckerhoff (T. D. 28716).

(*i*) Silver-coated dragees, sweet tasting pellets, having .276 per cent of silver held to be dutiable under this paragraph.—La Manna *v.* United States (T. D. 28187).

(*j*) Iron castings fitted as parts of machines, by drilling, cutting, and machining generally subsequent to the casting process are advanced beyond the condition of castings within the meaning of the tariff provision therefor and are dutiable as manufactured articles of metal not specially provided for.—Bromley *v.* United States (156 Fed. Rep., 958; T. D. 28520), affirming 154 id., 399; T. D. 28051.

(*k*) Nickel anodes especially manufactured for and used in the process of nickel plating, are dutiable as manufactures of nickel and not as nickel in the form of sheets.—Boker *v.* United States (157 Fed. Rep., 1003; T. D. 28545),

affirming 152 id., 589; T. D. 27828, and T. D. 27277, G. A. 6335, followed; T. D. 28624, G. A. 6693.

(*a*) Steel wool, so-called, made from wire by cutting or slicing the same into slivers or shavings by means of toothed machine knives, held to be dutiable under the provisions of paragraph 137 according to the gauge and value of the wire from which it is made, notwithstanding the circumstances that the wire as wire is destroyed in the process of manufacture and its gauge can not be determined by inspection of the article as imported.—T. D. 21837, G. A. 4612; T. D. 26061, G. A. 5927; Buehne *v.* United States and United States *v.* Buehne (140 Fed. Rep., 772; T. D. 26452); United States *v.* Buehne (145 Fed. Rep., 1021; T. D. 27230); T. D. 27536, G. A. 6406; and United States *v.* Buehne and Buehne *v.* United States (154 Fed. Rep., 93; T. D. 28006) modified; Buehne *v.* United States and United States *v.* Buehne (159 Fed. Rep., 1007; T. D. 28599).

(*b*) Drawplates and wortles, implements used in the process of wire drawing, found not to be steel plates as that term is used in paragraph 135 and held to be dutiable as manufactured articles of steel.—Newman *v.* United States (159 Fed. Rep., 123; T. D. 28600), affirming 152 id., 488; T. D. 27896, and reversing T. D. 26731, G. A. 6157.

DECISIONS UNDER THE ACT OF 1894.

(*c*) Aluminum in the form of sheets rolled in bars, composed of 98.56 per cent of aluminum and 1.44 of silica, is dutiable as an article composed of metal partly manufactured and not under paragraph 157 as crude aluminum.—T. D. 16480, G. A. 3233.

(*d*) Pocket barometers are dutiable as manufactures of metal and not as toys.—T. D. 17658, G. A. 3706.

(*e*) Babbitt metal is dutiable as a manufacture of metal and not paragraph 171 as type metal.—T. D. 16210, G. A. 3089.

(*f*) Articles of bronze are dutiable as manufactures of metal, and are not free as composition metal.—T. D. 15971, G. A. 2995, affirmed; Tiffany *v.* U. S. (142 Fed. Rep., 282; T. D. 26879).

(*g*) Bronze busts, groups and figures entitled "Enfant a l'arc," "Napoleon," "Vedette au Desert," and various other familiar subjects, produced by bronze founders from models originally designed and executed by statuaries or sculptors of more or less renown, are dutiable as manufactures of metal and are not free under paragraph 575 as the professional productions of a statuary or sculptor, or under paragraph 585 as statuary, casts of marble bronze, etc.—T. D. 17253, G. A. 3515.

(*h*) Brass beds, bronze statuary, clocks, vases, and similar bronzes, held dutiable as manufactures of metal and not free as composition metal of which copper is the component material of chief value.—T. D. 17339, G. A. 3559.

(*i*) Bicycle saddles held dutiable as manufactures of metal and not as manufactures of leather.—T. D. 17507, G. A. 3646.

(*j*) A steel bowl held to be a manufacture of metal and not dutiable as steel in all forms.—T. D. 16115, G. A. 3079.

(*k*) Metal boxes in the form of eggs used in slot machines are dutiable as manufactures of metal and not toys.—T. D. 18536, G. A. 3992.

(*l*) Brass boxes for mourning pins were assessed as manufactures of metal. *Held*, that the boxes, though costing more than the pins are not unusual coverings and not therefore subject to additional duty.—Dieckerhoff *v.* United States (C. C.), (84 Fed. Rep., 443).

(*a*) A cable consigned to the Commercial Cable Company, New York, not landed but laid from pier A, New York, under navigable waters, held to have been imported and dutiable. Assessed as a manufacture of metal and assessment permitted to stand although not in accordance with G. A. 681.—T. D. 15725, G. A. 2906.

(*b*) Silver caskets for needles, rectangular in shape and about 1¼ inches in length and seven-eighths of an inch wide, made of thin sheet nickel plated metal, are unusual coverings and are dutiable as manufactures of metal.—T. D. 18227, G. A. 3937.

(*c*) So-called chilled iron sand held dutiable as a manufacture of metal and not free as sand.—T. D. 17649, G. A. 3697.

(*d*) Cushion covers made of plush and embroidered with metal (metal chief value) are dutiable as manufactures of metal and not as embroideries.—T. D. 15967, G. A. 2991.

(*e*) A cup, or mug, composed of metal, ornamented, carved, or decorated, claimed to be the professional production of a celebrated Swedish sculptor residing in Paris, and carved from a solid piece of metal, held to be dutiable as a manufacture of metal and not free as the professional production of a statuary or sculptor. It is an article of utility and in no sense statuary.—T. D. 17254, G. A. 3516.

(*f*) Children's drinking cups and dishes are dutiable as manufactures of metal and not as toys.—T. D. 18535, G. A. 3991.

(*g*) Mechanical figures composed of earthenware or other substances and each containing a metal spring or movement (the metal movement chief value) are dutiable as manufactures of metal and not as clock movements.—T. D. 15710, G. A. 2891.

(*h*) Automatic figures with music box attachments (metal chief value) are dutiable as manufactures of metal, and not as manufactures of wood, nor as musical instruments.—T. D. 17660, G. A. 3708.

(*i*) Fishhooks composed of steel and gut, and of steel, gut, and flies or feathers (metal chief value) are dutiable as manufactures of metal, and not as manufactures of gut.—T. D. 16223, G. A. 3102.

(*j*) Foil of which copper is the component of chief value is dutiable as a manufacture of metal and not as copper in sheets.—T. D. 17058, G. A. 3439.

(*k*) Grass clippers are manufactures of metal and not lawn mowers.—T. D. 17661, G. A. 3709.

(*l*) Ginger ale, soda water, and lemonade imported with ten metal cork openers in each case. The cork openers are not parts of the bottles, are dutiable as manufactures of metal, and not with the contents.—T. D. 17491, G. A. 3630.

(*m*) Grindstone shafts of wrought iron are manufactures of metal, and not axles.—T. D. 16807, G. A. 3326.

(*n*) Golf clubs are dutiable as entireties according to the component of chief value (in this case metal) and not separately, the handles as manufactures of wood and the iron as manufactures of metal.—T. D. 17494, G. A. 3633.

(*o*) Hæmometers are dutiable as manufactures of metal, and not as optical instruments.—T. D. 18018, G. A. 3862.

(*p*) Manicure nail files or cleaners are dutiable as manufactures of metal and not as files.—T. D. 17047, G. A. 3428.

(*q*) Duval's metallic packing for steam engines, pumps, etc., are dutiable as manufactures of metal and not free as composition metal.—T. D. 17274, G. A. 3536.

(*a*) Nickel rods, sheets composed of nickel alloy, and wire composed of nickel alloy, are dutiable as manufactures of metal and not as nickel and nickel alloy.—T. D. 16981, G. A. 3409; reversed (86 Fed. Rep., 119; 97 Fed. Rep., 205) as to rods and sheets and sustained as to wire.

(*b*) Artists combination steel pens and penholders, the nib and barrel being one piece of metal with a wooden stick placed in the barrel, are dutiable as manufactures of metal and not as pens metallic, nor as penholder tips, penholders or parts thereof.—T. D. 16962, G. A. 3390.

(*c*) Portieres and curtains and covers for cushions and tables composed of wool and cotton embroidered with metal (metal chief value), are dutiable as manufactures of metal, and not as manufactures of wool, manufactures of cotton, cotton embroideries or wool embroideries.—T. D. 15977, G. A. 3001.

(*d*) Enameled portraits, composed in large part of metal, are dutiable as manufactures of metal, and not as nonenumerated articles, nor free as original drawings.—T. D. 18075, G. A. 3877.

(*e*) Hollow copper rollers used as rolls for sizing machines are dutiable as manufactures of metal and not as pipes.—T. D. 21656, G. A. 4573.

(*f*) Statuettes, vases, and other articles composed of metal, being ornaments for tops of clocks, and completed articles comprising portions of clock sets, are dutiable as manufactures of metal and not as parts of clocks.—T. D. 15690, G. A. 2871.

(*g*) Finished halves of pairs of scissors are dutiable as manufactures of metal and not as scissors.—T. D. 17846, G. A. 3780.

(*h*) Strips of iron and alloy welded are dutiable as manufactures of metal and not under paragraphs 118 and 119.—T. D. 17944, G. A. 3819.

(*i*) Spoons about 6 inches in length are dutiable as manufactures and not as toys.—T. D. 17838, G. A. 3772.

(*j*) Pocket case surgical instruments are dutiable as manufactures of metal and not as pocket knives.—T. D. 18611, G. A. 4009.

(*k*) Iron tanks containing molasses are dutiable as manufactures of metal and not free as usual coverings.—T. D. 15675, G. A. 2856.

(*l*) Completed tanks or cylinders, 4 to 6 inches in diameter, closed at one end and drawn to one-half of one inch at the other, used for holding gas, are dutiable as manufactures of metal and not as steel tubes.—T. D. 17571, G. A. 3662; reversed, Downing *v.* United States (99 Fed. Rep., 423).

(*m*) Guy's special metallic tungston alloy, a manufacture of tungston metal combined with some other metal or metals, is dutiable as a manufacture of metal and is not free.—T. D. 17164, G. A. 3481.

(*n*) Tubes, consisting of an inner tube of iron or steel, contained in an outer tube of brass, designed for making brass bedsteads and similar articles, are dutiable as manufactures of metal and not as tubes of wrought iron or steel.—T. D. 18067, G. A. 3869.

(*o*) Small vehicles in the form of victorias, phaetons, and dog carts (metal chief value), and small horses composed of papier-maché, are dutiable, the vehicles as manufactures of metal, and the horses as manufactures of papier-maché, and not as toys. The merchandise is not suitable for toys and is not known as toys.—T. D. 17492, G. A. 3631.

(*p*) Metal and paper skeletons (metal chief value) are dutiable as manufactures of metal, and not as toys.—T. D. 17246, G. A. 3508.

(*q*) Mechanical hens made of metal are dutiable as manufactures of metal, and not as toys.—T. D. 17245, G. A. 3507.

(*a*) Brass wire (piano wire) not plated or covered, and not larger than No. 20 wire gauge, is dutiable as a manufacture of metal, and not as tinsel wire.—T. D. 17066, G. A. 3447.

(*b*) Silvered copper wire and pure silver wire for winding musical instrument strings is dutiable as a manufacture of metal and not as metal thread, nor as parts of musical instruments.—T. D. 16087, G. A. 3051.

(*c*) Thin wire composed of copper or brass or some other soft metal, coated or plated with silver or nickel, intended for use in the manufacture of musical instruments, thicker than No. 8 or its equivalent No. 26 Stubbs' standard English wire gauge, is dutiable as a manufacture of metal and not as tinsel.—T. D. 17248, G. A. 3510.

(*d*) Flat wire composed of metal the wire known as lame or lahn, and wound with threads of silk, intended for use in the manufacture of Christmas tree ornaments, is dutiable as a manufacture of metal and not as metal thread, nor is it free as lame or lahn.—T. D. 17490, G. A. 3629.

(*e*) Flat charcoal iron wire rolled from round iron wire and valued at less than 4 cents per pound is dutiable as a manufacture of metal and not under the last proviso to paragraph 111.—T. D. 18312, G. A. 3953.

(*f*) Wire composed of nickel alloy, imported in spools and ready for use in the construction of rheostats is dutiable under this paragraph and not as nickel alloy.—Boker *v.* United States (C. C.), (86 Fed. Rep., 119), (C. C. A.), (97 Fed. Rep., 205).

(*g*) Strips of tempered steel wirecard clothing, combined with steel or iron clips, is dutiable as a manufacture of metal and not as card clothing.—T. D. 17735, G. A. 3721.

(*h*) Zinc foil is dutiable as a manufacture of metal and not as zinc in sheets.—T. D. 17058, G. A. 3439.

(*i*) Silver bronze powder or bronze powder, made of metal, is not dutiable as silver powder.—T. D. 15704, G. A. 2885.

DECISIONS UNDER THE ACT OF 1890.

(*j*) Atomizers of metal, glass and rubber held to be manufactures of metal.—T. D. 11588, G. A. 763.

(*k*) Amalgam grains and pellets, wheels, and buttons, composed of corundum and shellac (corundum chief value), all used in dental work, held to be dutiable as manufactures of metal and not as nonenumerated articles.—T. D. 15144, G. A. 2670.

(*l*) Metal in pigs known as white brass assessed under this paragraph and claimed to be free under paragraph 736. *Held* not to be free, but the board does not decide whether it should be classified as a manufacture of metal or as metal unwrought.—T. D. 14462, G. A. 2308.

(*m*) Children's bracelets with bangles held to be manufactures of metal.—T. D. 12965, G. A. 1516.

(*n*) Strung beads of glass, metal lined or coated (metal chief value), are dutiable as manufactures of metal and not under paragraph 108 as manufactures of glass.—Samuel Schiff & Co. *v.* United States (C. C.), (90 Fed. Rep., 795).

(*o*) Cold straw braids and silver straw braids, composed mostly of hemp fiber, the remainder being metal, cotton, and glue, are dutiable as manufactures in part of metal and are not free as braids, etc., suitable for making or ornamenting hats.—Schiff *v.* United States (C. C. A.), (99 Fed. Rep., 555).

(*a*) Black japanned metal dress holders and silk and cotton cords invoiced as entireties held to be dutiable as manufactures of metal and not as manufactures of silk.—T. D. 13360, G. A. 1740.

(*b*) Metal cords, tassels, laces, and fringes held to be dutiable as manufactures of metal and not as bullion.—T. D. 10898, G. A. 393.

(*c*) Braids made of metal thread held to be manufactures of metal and not bullion.—T. D. 11361, G. A. 644.

(*d*) Gold cloth or chasubles made of silk cotton and metal thread (not bullion) held to be a manufacture of metal.—T. D. 10898, G. A. 393.

(*e*) Dress trimmings composed of metal and silk, metal and worsted, and metal and cotton, held to be manufactures of metal.—T. D. 11583, G. A. 758.

(*f*) Trimmings composed of metal, glass, cotton, and silk (metal chief value) are manufactures of metal.—T. D. 11878, G. A. 869.

(*g*) Cotton fabrics embroidered with metal thread and ornamented with small steel and silver coated glass beads, invoiced as steel points, garlands, and edgings, held to be manufactures of metal.— T. D. 11382, G. A. 665.

(*h*) Cotton fabrics ornamented with mother-of-pearl, and beads of metal and beads of glass coated with metal (metal chief value), are manufactures of metal.—T. D. 11878, G. A. 869.

(*i*) A woven fabric of metal ornamented with white glass beads (metal chief value) held dutiable as a manufacture of metal.—T. D. 11878, G. A. 869.

(*j*) Beaded fringes (metal beads chief value) are manufactures of metal.—T. D. 11878, G. A. 869.

(*k*) Fringes consisting of glass beads strung upon cotton cords forming pendants, which are attached to narrow silk and cotton and metal galloons, the beads internally coated with metal, are dutiable as manufactures of metal.—T. D. 12943, G. A. 1494.

(*l*) Appliqué gimps, made of cotton, metal, and glass (metal chief value), are dutiable as manufactures of metal.—T. D. 13293, G. A. 1673.

(*m*) Tidies composed of cotton, ornamented and embroidered with metal thread (metal chief value), are dutiable as manufactures of metal and not as articles of which metal thread is the component material, nor as embroideries nor as nonenumerated articles.—T. D. 13884, G. A. 2037.

(*n*) A textile fabric composed of cotton and jute ornamented with metal thread held to be a manufacture of metal.—T. D. 13987, G. A. 2092.

(o) Soutache gilt braid composed of metal and cotton (metal chief value), metal thread also being a component of chief value, is dutiable as a manufacture of metal, and not as a nonenumerated article, nor as bullion or metal thread, nor under section 5 by similitude as metal thread chief value.—T. D. 14717, G. A. 2439; T. D. 16993, G. A. 3421.

(*p*) Stars, laces, tassels, braids, and other similar articles composed in chief value of metal threads or bullion, and not commercially known as metal thread or bullion, are dutiable as manufactures of metal.—T. D. 17181, G. A. 3498.

(*q*) Soutache gilt braid, consisting of cotton cables, around which is braided a gilt thread composed of metal wire and cotton thread, is dutiable as a manufactured article composed in part of metal, and not as metal thread.—Wolff *v.* United States (C. C. A.), (71 Fed. Rep., 291).

(*r*) Cords, fringes, tassels, and braids, composed in chief value of metal, and not commercially known as metal threads, nor as bullion, are dutiable as manufactures composed wholly or in part of metal, and not as manufactures of glass.—Bloomingdale *v.* United States (C. C.), (89 Fed. Rep., 663).

(*a*) Blasting caps or detonaters, composed of fulminate and copper (fulminate chief value), are dutiable as manufactures of copper (manufactures of fulminate not being provided for) and not as fulminate.—T. D. 15158, G. A. 2684.

(*b*) Fancy belt buckles made to imitate oxidized silver are dutiable as manufactures of metal and not as jewelry.—T. D. 11980, G. A. 893; reversed, T. D. 12326, G. A. 1098.

(*c*) Fancy belt buckles composed of base metal and pearl or shell (metal chief value), not in imitation of precious metal, held dutiable as manufactures of metal, and not as jewelry.—T. D. 12326, G. A. 1098.

(*d*) Fancy buckles composed of base metal made to imitate polished steel or iron held dutiable as a manufacture of metal and not as jewelry.—T. D. 12326, G. A. 1098.

(*e*) Metal embroidered silk banners (metal chief value) held dutiable as manufactures of metal and not as embroideries.—T. D. 14296, G. A. 2225.

(*f*) Stone beer mugs with ornamental metal lids held to be dutiable as manufactures of metal.—T. D. 11855, G. A. 846.

(*g*) Scent bottles of sterling silver held to be manufactures of metal and not jewelry.—T. D. 12143, G. A. 1005.

(*h*) Patent china bottle stoppers with rubber cushions, with thin metal rings and heavy wire attached for the purpose of holding the stoppers in place held to be dutiable as manufactures of metal.—T. D. 12990, G. A. 1541.

(*i*) An old bicycle held dutiable.—T. D. 13785, G. A. 1979.

(*j*) Steel rims for bicycle wheels are manufactures of metal and not parts of wheels.—T. D. 11976, G. A. 889.

(*k*) Bicycle wheels made of metal and without the usual rims are dutiable as manufactures of metal and not as wheels.—T. D. 13776, G. A. 1970.

(*l*) Unfinished bicycle wheels without tires held dutiable as manufactures of metal and not as wheels.—T. D. 14225, G. A. 2189.

(*m*) Bicycle wheels and parts of wheels held dutiable as manufactures of metal and not as wheels or parts thereof.—T. D. 14695, G. A. 2417.

(*n*) Bicycle frames with handle bars and small parts held dutiable as manufactures of metal and not as tubes.—T. D. 14225, G. A. 2189.

(*o*) Bicycle handles of cork and metal (cork chief value) are dutiable as manufactures of metal (manufactures of cork not being provided for) and not as nonenumerated articles.—T. D. 15157, G. A. 2683.

(*p*) Light steel rims used in the manufacture of bicycle wheels are dutiable as manufactures of metal and not as wheels or parts of wheels. Sustaining T. D. 11976, G. A. 889, and affirming the decision of the Circuit Court.—Stone *v.* United States (C. C. A.), (56 Fed. Rep., 826); Stover Bicycle Co. *v.* United States (C. C. A.), (56 Fed. Rep., 1023).

(*q*) Barbedienne bronzes, consisting of clocks, cups, candelabras, candlesticks, vases, and representations of human and animal figures, held to be dutiable as manufactures of metal and not as statuary.—T. D. 11552, G. A. 727.

(*r*) Bronze, ormolu and iron firedogs, or andirons, held dutiable as manufactures of metal.—T. D. 12824, G. A. 1420.

(*s*) Overend blouse fasteners held dutiable as manufactures of metal and not as safety pins.—T. D. 15404, G. A. 2798.

(*t*) Pearl button drills (crown borers) are dutiable as manufactures of metal and not as circular saws.—T. D. 15702, G. A. 2883.

(*a*) Bushing wire composed of brass held dutiable as a manufacture of metal and not as parts of watches.—T. D. 12042, G. A. 955.

(*b*) Cartridge shells held dutiable as manufactures of metal and not as manufactures of paper.—T. D. 14544, G. A. 2336.

(*c*) Catheters assessed as manufactures of metal and claimed to be manufactures of india rubber, or vulcanized rubber. Protest overruled.—T. D. 11071, G. A. 514.

(*d*) Metal skeleton cigar cutters designed for use after being mounted with handles, the addition of handles being a substantial process of manufacture, are dutiable as manufactures of metal and not as smokers' articles.—T. D. 14745, G. A. 2467.

(*e*) Calendars with an easel stand at the back, the bodies of the calendars of pasteboard covered with surface coated paper or imitation of red russian leather, with openings in front and facings of stamped tin, through which the days of the month, etc., are made to appear by turning metal knobs, the corners bound with plates of corrugated tin, were assessed as manufactures of metal and claimed to be manufactures of paper. Found to be composed of metal and surface coated paper and the protest overruled.—T. D. 12790, G. A. 1386.

(*f*) Crosses of wood and metal held to be manufactures of metal.—T. D. 11418, G. A. 701; T. D. 11874, G. A. 865.

(*g*) Clock faces or dials (copper chief value) are manufactures of metal and not dutiable as parts of watches.—T. D. 11414, G. A. 697.

(*h*) Clocks and clock movements, made of marble and metal, respectively, being separately imported, invoiced and packed cease to be entireties, and are dutiable, the clocks as manufactures of marble and the movements as manufactures of metal.—T. D. 13308, G. A. 1688.

(*i*) Clock movements made of metal are dutiable as manufactures of metal and not as chronometers or parts thereof, nor by similitude as similar to watches.—T. D. 15978, G. A. 3002; T. D. 10517, G. A. 167.

(*j*) A clock made of wood and metal held to be a manufacture of metal and not free as an antiquity.—T. D. 11419, G. A. 702.

(*k*) Certain clocks of wood and metal held to be manufactures of metal.—T. D. 11551, G. A. 726.

(*l*) Clocks with onyx cases (onyx chief value) are dutiable as manufactures in part of metal and not by similitude as manufactures of marble.—T. D. 11984, G. A. 897.

(*m*) Traveling clocks held dutiable as manufactures of metal and not as watches.—Tiffany *v.* United States (66 Fed. Rep., 737), affirming T. D. 15978, G. A. 3002.

(*n*) Cast iron molds for molding and vulcanizing rubber balls are manufactures of iron.—T. D. 12920, G. A. 1471.

(*o*) Drawing pens or pencils are dutiable as manufactures of metal and not as pens metallic.—T. D. 14399, G. A. 2283.

(*p*) Drawing compasses for use of public schools are dutiable as manufactures of metal and not free as scientific instruments.—T. D. 15237, G. A. 2730.

(*q*) Drawing cards composed of leather and tempered steel wire (steel chief value), the cards used for drawing human hair, are dutiable as manufactures of metal and not as card clothing.—T. D. 15141, G. A. 2667.

(*a*) Dental and ophthalmic mirrors, consisting of small disks of silver glass mounted in metal frames and having wooden handles, found to contain metal as chief value and held dutiable as manufactures of metal.—T. D. 12019, G. A. 932.

(*b*) Dumb jockeys, composed of metal, leather, cotton, rubber, and whalebone, assessed as manufactures of metal and claimed to be manufactures of leather, but on the hearing the importer stated that whalebone was chief value. Protest overruled.—T. D. 11191, G. A. 550.

(*c*) Hand painted enamels, small articles painted by hand on metal, and enameled, for use in the manufacture of jewelry, held dutiable as manufactures of metal.—T. D. 13308, G. A. 1688.

(*d*) Electric storage batteries are dutiable as manufactures of metal.—T. D. 15464, G. A. 2813.

(*e*) One universal wire carton binding Engine No. 17, composed of cast iron, brass, steel, and wood, packed in a single case, invoiced as an entirety and ready for use, held to be dutiable as an entirety and not separately on the various components.—T. D. 10873, G. A. 368.

(*f*) Metal bars about 10 inches long, 1 inch wide, and 1½ inches high, being dies for stamping, held dutiable as manufactures of metal.—T. D. 12983, G. A. 1534.

(*g*) Circular flats composed of horsehair and metal (metal chief value) are manufactures of metal.—T. D. 11342, G. A. 625.

(*h*) Frames of wood on which is placed plaster of Paris molding to imitate hand carving, covered with a mixture of gold gilt (the gold gilt chief value), were assessed as manufactures of metal. The importer claimed that the picture frames were dutiable as manufactures of wood. Protest overruled without determining whether merchandise covered with a material (not gold leaf) in which metal has lost its identity by a chemical change is dutiable as a manufacture of metal.—T. D. 14316, G. A. 2245.

(*i*) Gilt picture frames held dutiable as manufactures of metal and not as manufactures of wood.—T. D. 15406, G. A. 2800.

(*j*) Enameled metal filters and funnels are manufactures of metal.—T. D. 11985, G. A. 898.

(*k*) Flitters, minute flakes of metal purple in color, used principally in the manufacture of wall paper, is dutiable as a manufacture of metal and not as bronze powder.—T. D. 12129, G. A. 991.

(*l*) Metallics and metallic flitters, lame or lahn cut into small pieces, is dutiable as a manufacture of metal and not free as lame or lahn.—T. D. 14066, G. A. 2117.

(*m*) Metallics or flitters, a flaky substance of coarse powder made of lame or lahn, is dutiable as a manufacture of metal.—T. D.17181, G. A. 3498.

(*n*) Foil, one side of a bright copper color and the other coated with a blue lacquer, held dutiable as a manufacture of copper and not as tin foil.—T. D. 13317, G. A. 1697.

(*o*) Goggles are dutiable as manufactures of metal and not as spectacles.—T. D. 13817, G. A. 2011.

(*p*) Goggles without glass, but with wire gauze instead of glass to cover the eyes, set in metal frames, held dutiable as manufactures of metal and not as spectacles.—T. D. 13873, G. A. 2026.

(*q*) Goggles consisting of flat pieces of plain or colored cylinder or common window glass, inclosed in metallic frames composed in part of wire net or

gauze, the glass not being ground in concave or convex form as lenses, are dutiable as manufactures of metal and not as spectacles.—T. D. 13873, G. A. 2026.

(*a*) [See also T. D. 11597, G. A. 772; T. D. 11213, G. A. 572, holding that goggles were dutiable as spectacles, and In re Sussfeld, Lorsch & Co., in which the Circuit Court held that they were dutiable as manufactures of metal.—T. D. 13638.]

(*b*) Muzzle-loading shotguns are dutiable as manufactures of metal and not by similitude as muskets, nor as breech-loading shotguns, nor as manufactures of wood.—T. D. 10524, G. A. 174.

(*c*) Shotgun barrels manufactured by the Whitworth patent and rough bored are manufactures of iron and not free under paragraph 702.—T. D. 11703, G. A. 808.

(*d*) Forged shotgun barrels in pairs, bored to proper gauge, but required to be further bored or smoothed to exact size or caliber, the two barrels having been firmly and completely welded and brazed together, are dutiable as manufactures of metal and not free as shotgun barrels, forged, rough bored.—T. D. 12787, G. A. 1383.

(*e*) Muskets which have been converted into muzzle-loading shotguns, by cutting several inches from the barrel at the muzzle, shortening the foreends of the stocks, and making the stock similar in form and length to ordinary fowling pieces, removing certain swivels and reboring the barrels, thus destroying their usefulness as weapons of war, are dutiable as manufactures of metal and not as muskets or as shotguns.—T. D. 13682, G. A. 1920.

(*f*) A combination rifle and shotgun held dutiable as a manufacture of metal and not as a shotgun.—T. D. 13762, G. A. 1956.

(*g*) Certain parts of breech-loading shotguns, composed in chief value of metal, and not assembled into completed guns at the time of importation, are dutiable as manufactures of metal.—T. D. 16018, G. A. 3042.

(*h*) Gunstocks, with mountings complete, ready for attachment to the barrels which arrived by another shipment, and which, when attached, made double-barreled, breech-loading shotguns complete, held to be dutiable as manufactures of metal, and not as double-barreled, sporting, breech-loading shotguns.—In re Schoverling (C. C.) (45 Fed. Rep., 349); T. D. 10573, G. A. 223, reversed.

(*i*) The intention with which the goods are imported into this country is immaterial, provided importers keep within the terms of the tariff act, and duties are to be assessed on the merchandise in the form or condition in which it actually arrives, and under the provisions applicable thereto.—Id.

(*j*) Finished gunstocks with locks and mountings unaccompanied by barrels for the guns are dutiable as manufactures of metal and not under paragraph 170 (1890) as guns.—United States *v.* Schoverling (146 U. S., 76).

(*k*) Hairpins of brass assessed as manufactures of metal and claimed to be dutiable as gilt articles. Protest overruled.—T. D. 12575, G. A. 1259.

(*l*) Horseshoe nail blanks are manufactures of metal.—T. D. 13201, G. A. 1622.

(*m*) Traveling inkstands, of glass, leather, and metal, held to be dutiable as manufactures of metal.—T. D. 13304, G. A. 1684.

(*n*) Iron sheets or plates, No. 13 wire gauge in thickness, 68 inches long and 58 inches wide, thickly perforated with holes, valued at more than 3 cents a pound, held dutiable as manufactures of iron and not as corrugated iron.—T. D. 12433, G. A. 1171.

(*a*) Metal keys for sardine boxes, separately packed and not attached to the boxes, are dutiable as manufactures of metal and not free as coverings.—T. D. 13618, G. A. 1890.

(*b*) Magnifying lenses composed of glass and metal (metal chief value) are manufactures of metal.—T. D. 11237, G. A. 596.

(*c*) Lamps with lace shades attached to and forming a part of the same (metal chief value) are manufactures of metal and not manufactures in part of lace.—T. D. 11833, G. A. 824.

(*d*) A bass clarionet held to be dutiable as a manufacture of metal and not as a manufacture of wood.—T. D. 14737, G. A. 2459.

(*e*) Harmonica flutes, mouth harmonicas, violoncello end pins, post horns, flutes, mandolin machines, thumbscrews, violoncello wheels, tuning pipes, metal violin strings, coaching horns, silver-plated wire, cornet and trombone slides and water keys, pitch pipes, clarionet reed holders, cornet crooks, clarionet mouthpieces, metronomes, and saxaphones held dutiable as manufactures of metal.—T. D. 11423, G. A. 706.

(*f*) Music boxes of wood and metal are dutiable according to the component of chief value.—T. D. 10941, G. A. 436; T. D. 11058, G. A. 501.

(*g*) Certain music boxes found to contain metal as chief value.—T. D. 11839, G. A. 830; T. D. 12118, G. A. 980.

(*h*) Small spring boxes wound with a key and playing six tunes, the boxes of mahogany inlaid, held dutiable as manufactures of metal.—T. D. 12850, G. A. 1446; reversed (65 Fed. Rep., 415).

(*i*) Boxes playing four tunes with mechanisms for changing or repeating the air or for stopping, wound with a lever and ratchet, are dutiable as manufactures of metal and not as toys.—T. D. 12850, G. A. 1446; reversed (65 Fed. Rep., 415).

(*j*) An orchestrion and twenty-four rollers imported, the instrument and eighteen of the rollers invoiced as entireties, and six rollers covered by a separate invoice. Held dutiable as an entirety and as a manufacture of metal.—T. D. 11707, G. A. 812.

(*k*) Zithers composed of metal and wood held to be manufactures of metal.—T. D. 11196, G. A. 555.

(*l*) Metronomes for marking time in music, composed of metal and wood (metal chief value), are manufactures of metal.—T. D. 12984, G. A. 1535.

(*m*) Bow frogs held to be manufactures of metal.—T. D. 10956, G. A. 451.

(*n*) Match magazines and matches imported and assessed for duty as smokers' articles. *Held*, that the magazines should have been assessed as manufactures of metal and the matches as such.—T. D. 11830, G. A. 821.

(*o*) Match boxes and stamp boxes of agate and metal (agate chief value) held to be dutiable as manufactures of metal, there being no provision for manufactures of agate.—T. D. 15242, G. A. 2735.

(*p*) A machine composed of metal and wood (metal chief value), the metal portion consisting of castings of iron, iron shafts, cast-iron pipes, sheet-iron metal pieces, and steel, intended for a reduction or separating mill for the treatment of ores, was assessed as a manufacture of metal, and claimed to be dutiable separately, the sheet iron under paragraphs 142 and 143 (1890), the cast-iron pipes under paragraph 160, and the castings under paragraphs 153, 161, or 162, and the packing cases to be free. *Held*, that the cases are dutiable with their contents, and that the separate parts being separately stated on the invoice if they were so packed and disconnected as to admit

of convenient separation and ascertainment should be assessed at the rate properly applicable to each separate part.—T. D. 11232, G. A. 591.

(*a*) Knitting machines, the various parts disconnected and separately packed, were imported and assessed as manufactures of iron. *Held*, that the portions separately packed were dutiable as follows: (1) Castings of iron under paragraph 161; (2) castings of malleable iron under paragraph 162; (3) castings of iron and castings of malleable iron, the castings of malleable iron predominating, under paragraph 162; (4) manufactures of wood and metal (wood chief value) under paragraph 230; and the manufactures of metal other than castings of iron as manufactures of metal.—T. D. 11410, G. A. 693.

(*b*) Printing machines are dutiable as manufactures of metal.—T. D. 12579, G. A. 1263.

(*c*) Influenz machines and scales composed of wood and metal (metal chief value) are dutiable as manufactures of metal.—T. D. 12688, G. A. 1337.

(*d*) Cast iron parts of knitting machines for hosiery, packed separately and separately invoiced and entered, are dutiable as manufactures of iron.—T. D. 12814, G. A. 1410.

(*e*) Metal machines designed for the manufacture of cigarettes are dutiable as manufactures of metal and not as smokers' articles.—T. D. 13778, G. A. 1972.

(*f*) A ticket numbering machine made of metal held dutiable as a manufacture of metal and not free as a model for invention, it being fit for use otherwise than as a model.—T. D. 14298, G. A. 2227.

(*g*) Circular steel plates for electrical machines are dutiable as manufactures of metal and not as washers.—T. D. 15241, G. A. 2734.

(*h*) Magnesium ribbon is dutiable as a manufacture of metal and not free as magnesium.—T. D. 15137, G. A. 2663.

(*i*) Comber needles, steel points without hooks and without eyes, for use in combing machines, are manufactures of metal and not machines.—T. D. 11590, G. A. 765.

(*j*) Silver plated needle cases furnished with needles, invoiced as entireties, are dutiable with their contents as manufactures of metal.—T. D. 12107, G. A. 969.

(*k*) Steel larding needles are manufactures of metal.—T. D. 12976, G. A. 1527.

(*l*) Needle points for blanket frames are dutiable as manufactures of metal and not as needles.—T. D. 15709, G. A. 2890.

(*m*) Hypodermic steel needles are dutiable as manufactures of steel and not as needles.—T. D. 15143, G. A. 2669.

(*n*) Necklace clasps washed to imitate gold or silver are manufactures of metal.—T. D. 13426, G. A. 1763.

(*o*) Nail cleaners, silver-handled, are dutiable as manufactures of metal, and not as files, though they may have a file attached to them.—Sustaining T. D. 14842, G. A. 2525; Stern *v.* United States (C. C.), (72 Fed. Rep., 52).

(*p*) Ornaments for watch dials, consisting of miniature horseshoes, flowers, leaves, stars, and other devices made from gold, held to be dutiable as manufactures of metal and not as parts of watches, nor free as jewels to be used in the manufacture of watches.—T. D. 11043, G. A. 486.

(*q*) Glass and metal ornaments or buttons (metal chief value) are dutiable as manufactures of metal.—T. D. 13306, G. A. 1686.

(*a*) Metal album ornaments are dutiable as manufactures of metal.—T. D. 15142, G. A. 2668.

(*b*) Platinum tips designed as parts of cauterizing instruments are dutiable as manufactures of metal and not free as platinum designed for chemical use.—T. D. 12651, G. A. 1300.

(*c*) Penholder and pencil combined held to be dutiable as a manufacture of metal and not free as a penholder.—T. D. 11850, G. A. 841.

(*d*) A prize cup of silver, to commemorate a particular event in connection with the dog show at Madison Square Garden, is dutiable as a manufacture of metal.—T. D. 13358, G. A. 1738.

(*e*) Shawl pins or clasps, consisting of steel chains about 8 inches long to each end of which are attached pins of steel wire shanks and glass heads, the chain being the more expensive feature (and metal chief value), are dutiable as manufactures of metal and not as pins metallic.—T. D. 13817, G. A. 2011.

(*f*) Pocketbooks composed of metal are manufactures of metal.—T. D. 11874, G. A. 865.

(*g*) A finished propeller is a manufacture of metal and not iron casting.—T. D. 12125, G. A. 987.

(*h*) A powder made of pure silver is a manufacture of silver.—T. D. 12909, G. A. 1460.

(*i*) Gold powder is dutiable as a manufacture of metal and not as waste or as a nonenumerated article, nor free as bullion or as sweepings.—T. D. 15415, G. A. 2809.

(*j*) Parts of polariscopes (mounted plates) composed of brass and selenite (selenite chief value) assessed as manufactures of metal and claimed to be dutiable as manufactures of spar. Protest overruled.—T. D. 13187, G. A. 1608.

(*k*) Policemen's whistles are dutiable as manufactures of metal and not as toys.—T. D. 14684, G. A. 2406.

(*l*) Pulley blocks are manufactures of metal.—T. D. 12855, G. A. 1451.

(*m*) Rosaries composed of wood and metal found to contain metal chief value.—T. D. 10898, G. A. 393; T. D. 11706, G. A. 811; T. D. 11842, G. A. 833.

(*n*) Rings of tempered steel, the circles being broken by the removal of a section of the ring, the rings designed to be converted into magnets, are dutiable as manufactures of steel and not as forms of steel, nor free as magnets.—T. D. 15161, G. A. 2687.

(*o*) Brass scales and weights of the kind commonly used in families for weighing medicines are manufactures of metal.—T. D. 12964, G. A. 1515.

(*p*) A combination stamp, pencil, and penholder, held dutiable as a manufacture of metal and not as a penholder.—T. D. 14176, G. A. 2175.

(*q*) "Spacca ossi" heavy cleavers are dutiable as manufactures of metal and not as butchers' knives.—T. D. 14724, G. A. 2446; reversed (66 Fed. Rep., 720).

(*r*) Representations of the infant Savior, wax figures about 12 inches long lying in a manger covered by a glass case and resting on a wooden foundation, with music box inclosed, were assessed as manufactures of metal and claimed to be free as statuary. Protest overruled.—T. D. 11550, G. A. 725.

(*s*) Enameled painting on copper is a manufacture of copper.—T. D. 11834, G. A. 825.

(*a*) Busts, single figures and groups in bronze produced by bronze founders from original models designed and executed by profesional sculptors or artists, and accompanied by artists' certificates, are dutiable as manufactures of metal, and not as statuary.—T. D. 16983, G. A. 3411; affirmed, Tiffany *v.* United States (C. C.), (66 Fed. Rep., 737).

(*b*) Statuary cast from bronze and touched by hand, and made expressive after casting, under the supervision of the sculptor, is dutiable as a manufacture of metal and not as statuary.—Tiffany *v.* United States (C. C.), (65 Fed. Rep., 494); affirmed by C. C. A. (71 Fed. Rep., 691).

(*c*) Steel about 8 inches long having first a paper and then a cotton cover, with steel eyelets, known as dress steel, is dutiable as a manufacture of metal.—T. D. 12940, G. A. 1491.

(*d*) Steel screws for use in the manufacture of bicycles are dutiable as manufactures of metal and not as bolts.—T. D. 14291, G. A. 2220.

(*e*) Steel scissors are manufactures of metal.—T. D. 10920, G. A. 415.

(*f*) Metal side pieces for spectacle frames are manufactures of metal and not dutiable as frames. Pieces of frames do not constitute frames.—T. D. 11374, G. A. 657.

(*g*) Running spikes are dutiable as manufactures of metal and not as spikes.—T. D. 15708, G. A. 2889.

(*h*) Sword belts made of metal thread and leather, assessed as manufactures of metal and claimed to be manufactures of leather. At the hearing the importer stated that the belts contained metal thread as chief value. Protest overruled.—T. D. 11091, G. A. 534.

(*i*) Silver spoons decorated by hand painting are dutiable as manufactures of metal and not as paintings.—T. D. 14300, G. A. 2229.

(*j*) Studs, articles of bright steel about the size of the upper half of an ordinary pin, some with star-shaped heads while in the other the head and pin are one, are dutiable as manufactures of metal and not as rivets.—T. D. 12015, G. A. 928.

(*k*) Iron stoves composed of castings of iron and other material are dutiable as manufactures of metal.—T. D. 11990, G. A. 903.

(*l*) Thin oval-shaped medals of gold, silver, and brass, bearing religious devices and designed for devotional purposes, are dutiable as manufactures of metal and not as jewelry, nor are they free as medals.—T. D. 13190, G. A. 1611.

(*m*) Black taggers iron or steel valued at over 3 cents per pound, are dutiable as manufactures of iron or steel and not under paragraph 142.—T. D. 10935, G. A. 430.

(*n*) Measuring tapes were assessed as manufactures of metal, and claimed to be dutiable as manufactures of cotton and manufactures of india rubber. Found to be composed of linen and of a cotton fabric coated with paint or paste and oil, made to imitate india rubber or oilcloth (cotton chief value), respectively. Protest overruled.—T. D. 12011, G. A. 924.

(o) Tape measures in metal cases dutiable as manufactures of metal.—T. D. 14920, G. A. 2549.

(*p*) Thumb tacks are manufactures of metal.—T. D. 12908, G. A. 1459.

(*q*) Small telescopes and floroscopes or microscopes are dutiable as manufactures of metal and not as toys.—T. D. 14153, G. A. 2152.

(*a*) Rectum tubes, colored red tipped with black, composed of spiral wire covered with cotton webbing coated with gum, found to contain metal as chief value.—T. D. 11383, G. A. 666.

(*b*) Small tubes of copper closed at one end and containing a small quantity of explosive material, known as detonators, are dutiable as manufactures of metal and not as percussion caps.—T. D. 14407, G. A. 2291.

(*c*) Umbrella sticks made of metal in tubular form, having a ferrule in one end and the stops and springs already in place, are dutiable as manufactures of metal and not as tubes.—T. D. 14603, G. A. 2361.

(*d*) Vinaigrettes, silver-mounted smelling bottles of cut glass (silver chief value), are dutiable as manufactures of metal and not as articles of glass cut.—T. D. 13610, G. A. 1882.

(*e*) Venetian mosaics, composed of small pieces of common opaque glass three-sixteenths of an inch thick and five-sixteenths of an inch square, known as galettes, found to be manufactures of metal and not manufactures of glass.—T. D. 11402, G. A. 685.

(*f*) A hansom cab composed of metal, leather, wood, and india rubber found to contain metal chief value.—T. D. 10778, G. A. 331.

(*g*) A buggy, a manufacture of wood and metal (of which wood is chief value), is dutiable as a manufacture of wood. The term "component material of chief value" is more specific than the term "manufacture in part of."—T. D. 11417, G. A. 700.

(*h*) Vehicles comprising four-horse coaches (drags), gigs, buggies, and coupés, held to be dutiable as manufactures of metal.—T. D. 13354, G. A. 1734.

(*i*) Watch keys are manufactures of metal and not parts of watches.—T. D. 11184, G. A. 543.

(*j*) Watch-case openers composed of steel are dutiable as manufactures of steel.—T. D. 13430, G. A. 1767.

(*k*) Silver wire known as wire and not as metal thread is dutiable as a manufacture of metal.—T. D. 15328, G. A. 2762.

(*l*) Zinc plates, coated, for lithography are dutiable as manufactures of zinc and not as zinc in sheets.—T. D. 14840, G. A. 2523; reversed (75 Fed. Rep., 1).

(*m*) Pigs or bars of metal, the metal an alloy of zinc, manganese, and copper (zinc predominating in quantity and value), is a manufacture of metal.—T. D. 12982, G. A. 1533.

DECISIONS UNDER THE ACT OF 1883.

(*n*) Brass screw knobs or nuts and brass screw rings (copper chief value), are dutiable as manufactures of copper and not as manufactures of metal.—T. D. 14817, G. A. 2500.

(*o*) Rollers used in printing patterns and composed wholly of copper are dutiable as manufactures of copper and not under paragraph 216 as manufactures composed wholly or in part of copper.—Magone *v.* King (C. C. A.), (51 Fed. Rep., 525).

(*p*) As this act reduced the duty on copper and copper articles, while it increased it on unenumerated metal articles, it would defeat the intent of Congress to place the import under paragraph 216, and the rule applies that general legislation must give way to special legislation on the same subject.—Id.

(*a*) In such case the provision of section 2499, Revised Statutes, has no application, for the articles in question are clearly subject only to the duty of 35 per cent.—Id.

(*b*) Compasses manufactured from brass plated with nickel are dutiable as plated articles and not as manufactures of metal.—T. D. 10659, G. A. 243.

(*c*) Hooks, swivels, and bars made of metal plated, for use as attachments to watch guards or watch chains, are dutiable as plated articles and not as jewelry.—T. D. 12206, G. A. 1020.

(*d*) Silver-plated medals are dutiable as plated articles and not as medals.—T. D. 10510, G. A. 160.

(*e*) Silver-plated, white metal paper weights are dutiable as paper ware and not as manufactures of metal.—T. D. 10416, G. A. 107.

(*f*) Thimbles composed of base metal plated with silver, their interior gilded, are dutiable as plated and gilt articles and not as manufactures of metal.—T. D. 10681, G. A. 265.

(*g*) Zinc in sheets plated with nickel, called nickel-plated zinc, is dutiable as plated zinc ware and not as zinc in sheets nor as manufactures of zinc.—T. D. 10387, G. A. 78.

(*h*) Armor cloth, a fabric woven from lahn and cotton threads (cotton chief component in quantity and metal in value), held to be a manufacture of metal.—T. D. 10867, G. A. 362.

(*i*) Certain bedstead mounts, brass and iron castings, bedstead tubes, bedments, held dutiable as manufactures of metal.—T. D. 14412, G. A. 2296.

(*j*) Certain bedstead mounts, brass and iron castings, bedstead tubes, bedstead knobs, vases, casters, etc., for use in the manufacture of metallic bedsteads, are dutiable as manufactures of metal and not as house and cabinet furniture in piece or rough and not finished.—Combs *v.* Erhardt (C. C.), (49 Fed. Rep., 635).

(*k*) Steel wheels for bicycles or tricycles are dutiable as manufactures of steel and not as wheels.—T. D. 10687, G. A. 271.

(*l*) Steel bodkins are dutiable as manufactures of steel and not as needles or as plated or gilt articles or wares.—T. D. 10653, G. A. 237.

(*m*) So-called brass buttons assessed as manufactures of metal and claimed to be dutiable as buttons. Protest overruled without entering into the merits of the question.—T. D. 10471, G. A. 121.

(*n*) Broaches made of steel, used by jewelers as tools, are manufactures of metal and not jewelry.—T. D. 12206, G. A. 1020.

(*o*) Metal buckles are dutiable as manufactures of metal.—T. D. 12327, G. A. 1099.

(*p*) Brass chains are dutiable as manufactures wholly or in part of copper and not under paragraph 186 as manufactures of copper.—T. D. 10410, G. A. 101.

(*q*) Shot chains composed of small iron or brass bolls fastened together with iron or brass swivels held to be manufactures of metal and not chains.—T. D. 10890, G. A. 385; reversed (49 Fed. Rep., 221).

(*r*) Card clothing which is attached by means of rivets to iron flats, for the purpose of being attached to machines for carding cotton, as dutiable as manufactures of metal and not as card clothing.—United States *v.* Leigh (C. C.), (41 Fed. Rep., 33).

(*a*) Chromatic pitch pipes of metal are dutiable as manufactures of metal and not as musical instruments.—T. D. 10258, G. A. 36.

(*b*) Corset clasps held to be manufactures of metal and not japanned ware.—T. D. 11046, G. A. 489.

(*c*) Metal crooks designed for brass musical instruments are manufactures of metal.—T. D. 11384, G. A. 667.

(*d*) Surveyors' compasses are dutiable as manufactures of metal and not as philosophical apparatus or instruments.—Manasse *v.* Spalding (24 Fed. Rep., 86).

(*e*) Currycombs made of wood and iron are dutiable as manufactures of metal and not as combs or as harness furniture, etc.—McCoy *v.* Hedden (C. C.), (38 Fed. Rep., 89).

(*f*) Dress steels composed of steel strips covered with cotton cloth is a manufacture of metal.—T. D. 12327, G. A. 1099.

(*g*) Pieces of iron specially manufactured, fitted, purchased, and shaped as parts of a particular floor frame are dutiable as manufactures of metal and not as iron or steel beams, girders, joists, and building forms, although they might be merchantable as beams or other articles specially enumerated when the frame is taken to pieces.—Birtwell *v.* Saltonstall (C. C.), (39 Fed. Rep., 383).

(*h*) Gimp or limacon, an openwork braided substance of cotton and metal, is dutiable as a manufacture of metal and not as metal lace.—T. D. 10560, G. A. 210.

(*i*) Gunlocks, guards, hammers, nipples, swivels, triggers, sights, and other like parts of firearms are dutiable as manufactures of metal and not as malleable-iron castings nor as forgings of iron and steel.—T. D. 10657, G. A. 241.

(*j*) Gun springs, locks, hammers, taps, chisels, gouges, planes, etc., are dutiable as manufactures of steel and not as forgings or as cutlery.—T. D. 10568, G. A. 218.

(*k*) Metal guitar clefs are manufactures of metal.—T. D. 11593, G. A. 768.

(*l*) Hair curlers consisting of wire wrapped with cotton and covered with kid are dutiable as manufactures of metal.—T. D. 10675, G. A. 259.

(*m*) Hairpins of elastic steel wire are manufactures of metal.—T. D. 11873, G. A. 864.

(*n*) Hairpins of gilt wire are manufactures of metal.—T. D. 11873, G. A. 864.

(*o*) Ordinary headless hairpins made of steel wire and iron wire are dutiable of manufactures of metal and not as pins.—Robertson *v.* Rosenthal (132 U. S., 460).

(*p*) Certain pant hooks held to be dutiable as manufactures of metal.—T. D. 11872, G. A. 863.

(*q*) Hooks and eyes held dutiable as manufactures of metal.—T. D. 11872, G. A. 863.

(*r*) Eyelet hooks or lacing studs for shoes are dutiable as manufactures of metal and not as plated or gilt articles or as buttons.—Drucker *v.* Robertson (C. C.), (38 Fed. Rep., 97).

(*s*) Iron hooks used for the manufacture of feeders for wicker cards in a carding machine, sharpened after being set in the cylinder, but first hammered up in the iron and then struck in a die, and known in trade as hooks, and not as iron forgings, are dutiable as manufactures of iron and not as forgings of iron.—Lemaire Feeder Co. *v.* Cadwalader (C. C.), (42 Fed. Rep., 529).

(*a*) Heel plates made of iron coated with brass, a charge being made for brassing, the articles, though malleable-iron castings, being advanced in value or condition by a subsequent process of brassing or polishing, are dutiable as manufactures of metal and not as malleable-iron castings nor as gilt or plated ware.—T. D. 10537, G. A. 187.

(*b*) Metal keys for sardine boxes not attached to the boxes and separately packed are dutiable as manufactures of metal and not as usual coverings.—T. D. 13618, G. A. 1890.

(*c*) Blue and white kitchen utensils, consisting of pots, kettles, saucepans, coffeepots, and similar ware, made of sheet steel and glazed or enameled, are dutiable as manufactures of metal and not as hollow ware.—Strausky *v.* Erhardt (C. C.), (52 Fed. Rep., 808).

(*d*) Paper lamp shades with rings of wire at the top and bottom to hold the rings in position, and with a wire framework across the top to hold the shade on the chimney of the lamp, the metal constituting a substantial part of the article both in value and use, are by similitude dutiable as manufactures of metal and not as manufactures of paper.—Hohenstein *v.* Hedden (C. C.), (38 Fed. Rep., 94).

(*e*) Rectilinear lenses of glass set in metal frames are dutiable as manufactures of metal and not as philosophical instruments.—T. D. 12348, G. A. 1120.

(*f*) Metronomes, metal instruments with clockwork attachment, are dutiable as manufactures of metal and not as musical instruments.—T. D. 10257, G. A. 35; T. D. 11392, G. A. 675.

(*g*) Brass upholstering nails are dutiable as manufactures of metal and not as nails nor as plated or gilt articles.—Berbecker *v.* Robertson (152 U. S., 373).

(*h*) Opera glasses of glass, pearl, and metal (metal chief value), are dutiable as manufactures of metal and not as manufactures of shell.—T. D. 10519, G. A. 169.

(*i*) Certain opera glasses composed of metal, glass, and shell, being dutiable as manufactures in part of metal and as manufactures in part of shell, held dutiable at the highest rate.—T. D. 10543, G. A. 193.

(*j*) Opera glasses composed of metal, glass, and shell (shell chief value), are dutiable as composed in part of metal and not as manufactures of shell.—T. D. 11404, G. A. 687; T. D. 11407, G. A. 690; T. D. 11697, G. A. 802; T. D. 15152, G. A. 2678.

(*k*) Shell-covered opera glasses composed of shell, metal, and glass (metal chief value), are dutiable as manufactures of metal.—Young *v.* Spalding (24 Fed. Rep., 87).

(*l*) Opera glasses are dutiable as manufactures of metal and not as non-enumerated articles under the similitude clause, the metal frame being an important part whether we regard size or value.—Aloe *v.* Churchill (C. C.), (44 Fed. Rep., 50).

(*m*) Shell-covered opera glasses composed of shell, metal, and glass are dutiable as composed in part of metal.—Seeberger *v.* Schlesinger (152 U. S., 581, 585).

(*n*) So-called philosophical instruments, consisting of drawing instruments, marine perspectives, patent measuring thermometers, scales, and stormglasses, are dutiable as manufactures of metal.—T. D. 10486, G. A. 136.

(*o*) Piano and table covers of cotton and metal (cotton chief value, but metal a substantial and conspicuous part) are dutiable as manufactures of metal and not as manufactures of cotton.—T. D. 10732, G. A. 285.

(*a*) Pincers and pliers are dutiable as manufactures of metal and not as forgings nor as cutlery.—T. D. 10245, G. A. 23.

(*b*) Pincers, pliers, chisels, hammers, nippers, awls, trowels, corkscrews, gunlocks, and other like manufactures of iron, steel, and brass are dutiable as manufactures of iron and not as forgings of iron or steel or as cutlery.—T. D. 16010, G. A. 3034.

(*c*) Mourning, shawl, and bonnet pins from 2 to 6 inches in length, composed of steel wire with glass heads, are manufactures of metal and not pins.—T. D. 11025, G. A. 468.

(*d*) Carpenters' pincers, scythes, and grass hooks made of forged steel are dutiable as manufactures of metal and not as forgings.—Saltonstall *v.* Wiebusch (156 U. S., 601).

(*e*) Pure silver powder, which is silver reduced to powder, is dutiable as a manufacture of metal and not as bronze powder.—T. D. 10498, G. A. 148.

(*f*) Four pieces of shafting weighing 6 tons held dutiable as manufactures of iron and not as scrap iron.—T. D. 10556, G. A. 206.

(*g*) Leather slippers elaborately embroidered with metal thread, metal one-third in value of the article, fall under this paragraph as manufactures of metal and under paragraph 463 as manufactures of leather and are dutiable at the higher rate.—T. D. 10546, G. A. 196.

(*h*) Mechanical singing birds in cages are dutiable as manufactures of metal and not as toys nor as musical instruments.—T. D. 10654, G. A. 238.

(*i*) Oval-shaped pieces of silver or imitation silver one-half inch long, with designs of a religious character upon each surface securely protected by convex coverings of glass, are dutiable as manufactures of metal and not free as medals.—T. D. 10930, G. A. 425.

(*j*) Iron show cards printed on plates of sheet iron from lithographic stones, on hand presses, in the same way that lithographing is done on paper or cardboard, are dutiable as manufactures of metal and not as printed matter.—Forbes Lithograph Manufg. Co. *v.* Worthington (25 Fed. Rep., 899).

(*k*) Iron advertising or show cards of various sizes were imported and sold for advertising purposes to hang on walls or in windows in public places. They contained generally the name of the person or of the article advertised and some picture or ornament which were printed from lithographic stones upon the plates of sheet iron in the same way that lithographing is done upon paper or cardboard. The principal part of the value of the completed card was in the printing done upon the material, and not in the material itself. *Held*, that they were dutiable as manufactures composed in part of iron and not as printed matter.—Forbes Lithographing Co. *v.* Worthington (132 U. S., 655).

(*l*) Measuring tapes of flax in cases composed of leather and brass, flax not being chief value, are dutiable as manufactures of metal and not as manufactures of leather.—T. D. 10478, G. A. 128.

(*m*) Table covers composed of cotton and metal, cotton chief value, held dutiable as manufactures of metal.—T. D. 10672, G. A. 256.

(*n*) Teapots, coffeepots, coffee boilers, stew pans, and preserve kettles are dutiable as manufactures of metal and not as hollow ware.—T. D. 10414, G. A. 105.

(*o*) Tinsel trimming composed of cotton and metal, metal chief value, is dutiable as a manufacture of metal.—T. D. 10408, G. A. 99.

(*p*) Purse trimmings, such as clasps, rings, fringes, and chains of steel held to be manufactures of steel and not jewelry.—T. D. 10914, G. A. 409.

(*a*) Metal trimmings made of cotton and tinsel wire, tinsel wire chief value, are dutiable as manufactures of metal.—T. D. 12367, G. A. 1139.

(*b*) Certain metal wreaths and crosses not suitable for millinery use held to be manufactures of metal and not artificial flowers and leaves.—T. D. 10947, G. A. 442.

(*c*) Iron wire hairpins are dutiable as manufactures of metal.—T. D. 10484, G. A. 134.

(*d*) Brass wire, a manufacture of copper, being dutiable as a manufacture of metal, or under paragraph 186 as a manufacture of copper, is dutiable at the higher rate.—T. D. 10671, G. A. 255.

(*e*) Hooks and eyes and pant hooks, japanned, held dutiable as japanned ware.—T. D. 11872, G. A. 863.

(*f*) Hairpins of japanned iron wire held dutiable as japanned ware.—T. D. 11873, G. A. 864.

(*g*) Hooks and eyes manufactured of iron and coated with a hard, brilliant, black varnish known as "japan" are dutiable as japanned ware and not as manufactures of iron.—Cohn *v.* Erhardt (C. C.), (44 Fed. Rep., 747).

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*h*) Steel tire blooms which have passed through an important stage in the process of manufacture into steel tires, but are not shown to have been adapted or intended to be made into tires for the driving wheels for locomotives, are dutiable at 35 per cent as manufactures of steel not otherwise provided for and not at 30 per cent as steel not otherwise provided for.—Chicago Tire and Spring Works Co. *v.* Spaulding (19 Fed. Rep., 412); Tyre and Spring Works Co. *v.* Spalding (116 U. S., 541).

(*i*) Cotton ties consisting of bands of iron 11 feet long, painted and accompanied by buckles, the bands being put up in bundles of 30, with 30 buckles strung upon one band, are dutiable at 35 per cent as manufactures of iron not otherwise provided for.—Kennedy *v.* Hartranft (9 Fed. Rep., 18).

(*j*) Cotton ties, each consisting of an iron strip and an iron buckle, were imported in bundles, each bundle consisting of 30 strips and 30 buckles, each strip 11 feet long, the whole blackened. They were dutiable at 35 per cent as manufactures of iron not otherwise provided for, and not at 1 cent and one-half cent per pound as band-hoop, and scroll iron.—Badger *v.* Ranlett (106 U. S., 255).

(*k*) The question as to whether the ties were subject to some other rate of duty than one of those two not having been raised below, cannot be raised by the plaintiff in error in this court.—Id.

(*l*) Where Congress provided that on and after August 1, 1872, but 90 per centum of the duties theretofore levied should be collected and paid upon all metals not therein otherwise provided for, "and all manufactures of metals of which either of them is the component part of chief value," *Held* that the words "manufactures of metals" refer to manufactured articles in which metals form a component part and not to articles in which they have lost their form entirely and have become the chemical ingredients of new forms.—Meyer *v.* Arthur (91 U. S., 570).

(*m*) White lead, nitrate of lead, oxide of zinc, and dry and orange mineral are manufactures of metals within the meaning of that act.—Id.

(*n*) A telegraph cable composed of iron wire and gutta-percha is dutiable under this section and section 13 of the act of July 14, 1862 (12 Stat., 557),

and is not embraced within the provision of the act of August 30, 1842 (5 Stat., 565), which provides that on nonenumerated articles manufactured from different materials the highest duty shall be assessed which is chargeable upon any of their component parts making it dutiable at 40 per cent as gutta-percha, under the act of July 30, 1864, section 13 (13 Stat., 214).—United States *v.* United States Telegraph Co. (2 Ben., 362); 1 Am. Law T. Rep. U. S. Cts., 69; 7 Int. Rev. Rec., 141; 28 Fed. Cas., 353).

SCHEDULE D.—WOOD AND MANUFACTURES OF.

1897 **194.** Timber hewn, sided, or squared (not less than eight inches square), and round timber used for spars or in building wharves, one cent per cubic foot.

1894 674. Timber, hewn and sawed, and timber used for spars and in building wharves. (Free.)
675. Timber, squared or sided. (Free.)

1890 216. Timber, hewn and sawed, and timber used for spars and in building wharves, ten per centum ad valorem.
217. Timber, squared or sided, not specially provided for in this act, one-half of one cent per cubic foot.

1883 217. Timber, hewn and sawed, and timber used for spars and in building wharves, twenty per centum ad valorem.
218. Timber, squared or sided, not specially enumerated or provided for in this act, one cent per cubic foot.

DECISIONS UNDER PARAGRAPH 194, ACT OF 1897.

(*a*) Pieces of white pine lumber, 25 to 30 feet in length and measuring 6 by 12 inches, are dutiable as timber hewn, sided, or squared and not under paragraph 195.—T. D. 19091, G. A. 4090, reversed (88 Fed. Rep., 257).

(*b*) In order that the timber shall be not less than 8 inches square, it is not necessary that each side shall measure at least 8 inches; it is sufficient if the product obtained by multiplying together the number of feet in each side is at least 64 inches square.—T. D. 19091, G. A. 4090; reversed (88 Fed. Rep., 257).

(*c*) Spruce timber, round, unmanufactured, less than 20 per cent of such timber being used for wharf building or for spars, and being generally unsuited for such purposes, is not dutiable under this paragraph. To make it so dutiable it must be shown that its chief use is for spars or for building wharves.—T. D. 22122, G. A. 4685.

(*d*) Red cedar logs, with one slab taken off each side of the log, not less than 8 inches square, are dutiable under this paragraph as timber sided or squared. Lumber and timber distinguished.—T. D. 25439, G. A. 5733.

(*e*) Pine wood 26 to 28 feet in length, sawed to cross sections of 6 by 8, 6 by 10, and 6 by 12 inches, respectively, is dutiable as sawed lumber not specially provided for. Lumber and timber distinguished.—T. D. 27161, G. A. 6302.

DECISIONS UNDER THE ACT OF 1890.

(*f*) Sawed pieces from 2 to 20 feet in length and 6 by 10 to 12 by 12 in diameter, are dutiable as sawed timber and not as lumber.—T. D. 10476, G. A. 126.

(*g*) Spruce pine from 8 to 10 inches square and from 20 to 30 feet long, commonly and commercially known as timber, held dutiable as such and not as sawed lumber not specially provided for.—T. D. 10742, G. A. 295.

(*h*) Certain lumber held dutiable as spars.—T. D. 11690, G. A. 795.

(*a*) Cedar sawed into timber for building wharves is dutiable as timber.—T. D. 11861, G. A. 852.

(*b*) Sawed spruce 15 feet or more in length and 6 by 6 inches in diameter held dutiable as timber.—T. D. 13172, G. A. 1593.

195. Sawed boards, planks, deals, and other lumber of whitewood, sycamore, and basswood, one dollar per thousand feet board measure; sawed lumber, not specially provided for in this act, two dollars per thousand feet board measure; but when lumber of any sort is planed or finished, in addition to the rates herein provided, there shall be levied and paid for each side so planed or finished fifty cents per thousand feet board measure; and if planed on one side and tongued and grooved, one dollar per thousand feet board measure; and if planed on two sides and tongued and grooved, one dollar and fifty cents per thousand feet
897 board measure; and in estimating board measure under this schedule no deduction shall be made on board measure on account of planing, tongueing and grooving: *Provided*, That if any country or dependency shall impose an import duty upon saw logs, round unmanufactured timber, stave bolts, shingle bolts, or heading bolts, exported to the United States, or a discriminating charge upon boom sticks, or chains used by American citizens in towing logs, the amount of such export duty, tax, or other charge, as the case may be, shall be added as an additional duty to the duties imposed upon the articles mentioned in this paragraph when imported from such country or dependency.

676. Sawed boards, planks, deals, and other lumber, rough or dressed,
894 except boards, planks, deals and other lumber of cedar, lignum vitæ, lancewood, ebony, box, granadilla, mahogany, rosewood, satinwood, and all other cabinet woods. (Free.)

218. Sawed boards, planks, deals, and other lumber of hemlock, white wood, sycamore, white pine and basswood, one dollar per thousand feet board measure; sawed lumber, not specially provided for in this act, two dollars per thousand feet board measure; but when lumber of any sort is planed or finished, in addition to the rates herein provided, there shall be levied and paid for each side so planed or finished fifty cents per thousand feet board measure; and if planed on one side and tongued and grooved, one dollar per thousand feet board measure; and if planed on
890 two sides, and tongued and grooved, one dollar and fifty cents per thousand feet board measure; and in estimating board measure under this schedule no deduction shall be made on board measure on account of planing, tongueing, and grooving: *Provided*, That in case any foreign country shall impose an export duty upon pine, sprnce, elm, or other logs, or upon stave bolts, shingle wood, or heading blocks exported to the United States from such country, then the duty upon the sawed lumber herein provided for, when imported from such country, shall remain the same as fixed by the law in force prior to the passage of this act.

219. Sawed boards, planks, deals, and other lumber of hemlock, white-
883 wood, sycamore, and bass-wood, one dollar per one thousand feet, board measure; all other articles of sawed lumber, two dollars per one thousand feet, board measure. But when lumber of any sort is planed or finished, in addition to the rates herein provided, there shall be levied and paid for each side so planed or finished, fifty cents per one thousand feet, board measure.

220. And if planed on one side and tongued and grooved, one dollar per one thousand feet, board measure.

221. And if planed on two sides, and tongued and grooved, one dollar and fifty cents per one thousand feet, board measure.

DECISIONS UNDER PARAGRAPH 195, ACT OF 1897.

(*c*) White pine lumber in sticks measuring 6 by 12 inches is dutiable as sawed lumber not specially provided for, at $2 per 1,000 feet, and not under paragraph 194 as timber hewn, sided, or squared (not less than 8 inches square). The parenthetical clause refers to the shape of the timber and not to the num-

ber of square inches it contains and excludes timber measuring less than 8 inches one way. Reversing T. D. 19091, G. A. 4090.—In re E. W. Rathbun & Co. (88 Fed. Rep., 257).

(*a*) Alder-wood boards one-eighth inch thick, varying from 26 to 39 inches in length and from 4 to 10 inches in width, being planed or finished on both sides and having an imprint thereon imitating the grain of cedar, are dutiable under this paragraph by similitude at the rate of $3 per thousand feet.—T. D. 24719, G. A. 5441.

(*b*) Lumber planed on one side and one edge is dutiable as lumber planed on one side.—T. D. 24996, G. A. 5581.

(*c*) Sawed birch lumber in strips suitable for use as chair stock is dutiable as sawed lumber not specially provided for.—T. D. 25567, G. A. 5785.

(*d*) Pieces of undressed pine 1 inch square and in length from 2 to 4 feet are known as pickets and are not dutiable under this paragraph.—T. D. 25861, G. A. 5871.

(*e*) Lumber known as "iron bark," "spotted gum," and "black butt," used in house carpentry and shipbuilding and not adapted to the uses of cabinet wood, found to be "sawed lumber, not specially provided for."—T. D. 26669, G. A. 6137.

(*f*) Pine wood 26 to 28 feet in length, sawed to cross sections of 6 by 8, 6 by 10, and 6 by 12 inches, respectively, is dutiable as sawed lumber not specially provided for. Lumber and timber distinguished.—T. D. 27161, G. A. 6302.

(*g*) The standard unit for the measurement of lumber is 1 foot board measure; the dimension thereof is 12 by 12 inches surface measurement and 1 inch in thickness. In ascertaining the quantity of lumber this unit is to be applied, addition or substraction being made proportionately as the lumber is over or under 1 inch in thickness, the results of such application illustrated as follows: A piece of board 100 feet long, 12 inches in width, 1 inch in thickness, contains 100 feet of lumber. A piece of board 100 feet long, 12 inches in width, 1½ inches in thickness, contains 150 feet of lumber. A piece of board 100 feet long, 12 inches in width, one-half of an inch in thickness, contains 50 feet of lumber. T. D. 26937, G. A. 6243, overruled.—T. D. 27444, G. A. 6389.

(*h*) Sawed lumber chemically treated and thereby rendered practically fireproof, but which retains the characteristics of ordinary sawed lumber, is dutiable as sawed lumber and not as manufacture of wood.—Myers *v.* United States (147 Fed. Rep., 204; T. D. 27385), reversing 139 id., 344; T. D. 26517, and affirming T. D. 25715, G. A. 5827, followed; T. D. 27569, G. A. 6423.

DECISIONS UNDER THE ACT OF 1894.

(*i*) Lumber planed on one side and tongued and grooved for use as flooring and sheathing is free as dressed lumber and not dutiable as a manufacture of wood.—T. D. 23167, G. A. 4957.

(*j*) Rock elm and maple strips with both sides, but not the edges, planed are free as dressed lumber and not dutiable as a manufacture of wood.—T. D. 16438, G. A. 3227.

(*k*) Short-length ash lumber planed on two sides are not box shooks, are free as dressed lumber, and not dutiable as manufactures of lumber.—T. D. 17153, G. A. 3470.

(*l*) Sawed boards and planks planed on one side and grooved or tongued and grooved are not dutiable as manufactures of wood, but are classifiable under a provision for "sawed lumber." The tonguing and grooving of the lum-

ber did not make it anything else but lumber or convert it into a new and distinct manufacture. T. D. 16580, G. A. 3276, reversed; 74 Fed. Rep., 548, and 79 id., 75, affirmed.—United States *v.* Dudley (174 U. S., 670).

DECISIONS UNDER THE ACT OF 1890.

(*a*) Sawed lumber imported from Canada after October 13, 1890, is not subject to the proviso of this paragraph.—T. D. 10539, G. A. 189.

(*b*) Spruce lumber 2 inches thick and from 12 to 15 feet long is dutiable at $2 per thousand as sawed lumber and not as timber.—T. D. 10742, G. A. 295.

(*c*) Norway pine lumber is dutiable at $2 per thousand and not as hemlock.—T. D. 11549, G. A. 724.

(*d*) Unplaned whitewood lumber held dutiable at $1 per thousand.—T. D. 11690, G. A. 795.

(*e*) Strips of sawed white pine dutiable as sawed lumber and not as wood unmanufactured.—T. D. 14406, G. A. 2290.

(*f*) Pieces of elm lumber dressed on one side held dutiable at $2 per thousand feet and not as rough hewn blocks or sticks nor as manufactures of wood.—T. D. 14610, G. A. 2368.

(*g*) Red pine lumber is dutiable at $2 per thousand.—T. D. 14824, G. A. 2507.

(*h*) Boards of birch wood are dutiable at $2 per thousand feet and not as cabinet wood.—T. D. 14834, G. A. 2517.

(*i*) The export duty on logs from Canada was removed on October 13, 1890. The lumber in question was imported September 27 and deposited in bond. It was withdrawn October 16. *Held*, that under the provisions of section 54 of this act merchandise deposited in bond may be withdrawn within three years from the date of the original importation upon the payment of the duties and charges to which it may be subject at the time of its withdrawal. It should have been assessed at $1 per thousand.—In re Mathews (45 Fed. Rep., 850).

1897 **196.** Paving posts, railroad ties, and telephone, trolley, electric-light and telegraph poles of cedar or other woods, twenty per centum ad valorem.

1894 [Not enumerated. Free under paragraphs 672 and 673, page 815, and 684, page 816.]

1890 219. Cedar: That on and after March first, eighteen hundred and ninety-one, paving posts, railroad ties, and telephone and telegraph poles of cedar, shall be dutiable at twenty per centum ad valorem.

1883 769. Railroad ties, of wood. (Free.)

(*j*) Rough cedar logs of such quality and dimension as to be suitable for manufacture into telegraph or telephone poles, unpeeled and trimmed only so far as necessary to permit of their transportation, are not dutiable as telegraph or telephone poles under this paragraph, but are free of duty under the provision in paragraph 699 for "round unmanufactured timber."—T. D. 25407, G. A. 5715.

(*k*) Logs 10 to 14 inches in diameter, with the bark removed, used in the construction of railway bridges and trestles, are not dutiable under this paragraph, but are free under paragraph 699.—T. D. 27744, G. A. 6488.

1897 **197.** Kindling wood in bundles not exceeding one-quarter of a cubic foot each, three-tenths of one cent per bundle; if in larger bundles, three-tenths of one cent for each additional quarter of a cubic foot or fractional part thereof.

1894 [Not enumerated. Dutiable under paragraph 181, page 274.]

1890 [Not enumerated. Dutiable under paragraph 230, page 274.]

1883 [Not enumerated. Dutiable under paragraph 233, page 274.]

1897 **198.** Sawed boards, planks, deals, and all forms of sawed cedar, lignum-vitæ, lancewood, ebony, box, granadilla, mahogany, rosewood, satinwood, and all other cabinet woods not further manufactured than sawed, fifteen per centum ad valorem; veneers of wood, and wood, unmanufactured, not specially provided for in this Act, twenty per centum ad valorem.

1894 [No corresponding provision. Dutiable under paragraph 181, page 274.]

1890 220. Sawed boards, plank, deals, and all forms of sawed cedar, lignum-vitæ, lancewood, ebony, box, granadilla, mahogany, rosewood, satinwood, and all other cabinet-woods not further manufactured than sawed, fifteen per centum ad valorem; veneers of wood, and wood, unmanufactured, not specially provided for in this act, twenty per centum ad valorem.

1883 [No corresponding provision.]

234. Wood, unmanufactured, not specially enumerated or provided for in this act, twenty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 197, ACT OF 1897.

(*a*) Rough-sawed and hewn pieces of wood for use in making clarinets are not parts of musical instruments, but cabinet wood not fully manufactured.—T. D. 19910, G. A. 4240.

(*b*) Maple wood for violin backs is dutiable as cabinet wood.—T. D. 21028, G. A. 4416.

(*c*) Mahogany logs squared by sawing are dutiable as sawed cabinet wood and not free under paragraph 700 as mahogany logs rough.—T. D. 21427, G. A. 4502.

(*d*) Wood-shaving paper is not dutiable as veneers.—T. D. 22095, G. A. 4678.

(*e*) Lancewood sticks about 1½ inches square and 3 feet long found to be not further manufactured than sawed and not dutiable under paragraph 208 as manufactures of wood nor free under paragraph 700 as lancewood.—T. D. 22142, G. A. 4694.

(*f*) Logs of cabinet wood sawed for convenience in transportation are not dutiable as sawed lumber, but are free under paragraph 700.—Williams *v.* United States (C. C., S. D., N. Y., Oct. 13, 1899, not reported) followed; T. D. 23874, G. A. 5181.

(*g*) Cedar wood of the species Juniperus Virginiana, which is a light, soft wood only slightly fragrant and chiefly used in the manufacture of lead pencils, is not within the terms of the first part of this paragraph, which provides only for cabinet woods.—T. D. 25439, G. A. 5733.

(*h*) Birch wood is not cabinet wood.—T. D. 25567, G. A. 5785.

(*i*) Manufactures of granadilla wood, spruce, and maple advanced to such an extent as to fit them solely for use in the manufacture of musical instruments are not dutiable as sawed cabinet wood, but as parts of musical instruments.—T. D. 25766, G. A. 5847.

(*j*) Sawed cherry culls are dutiable as cabinet wood sawed, even if not suitable for cabinetmakers' use, as alleged. In such a case use does not determine the classification.—T. D. 26088, G. A. 5941.

(*a*) Sandalwood chips are not dutiable as wood unmanufactured, but are free as a crude drug.—T. D. 26284, G. A. 6014.

(*b*) Dyers' sticks made of bamboo, the ends rounded and the joints smoothed, as free as bamboo.—T. D. 26350, G. A. 6031.

(*c*) Pine wood 26 to 28 feet in length sawed to cross sections of 6 by 8, 6 by 10, and 6 by 12 inches, respectively, is dutiable as sawed lumber not specially provided for. Lumber and timber distinguished.—T. D. 27161, G. A. 6302.

(*d*) Deals or flitches of Italian walnut, some sawed on four sides and some on only two, held to be dutiable as sawed cabinet wood.—Williams *v.* United States (126 Fed. Rep., 838; T. D. 25117), affirming T. D. 23920, G. A. 5191.

(*e*) Sawed rosewood lumber is not ship timber or ship planking, but cabinet wood.—T. D. 27589, G. A. 6434.

(*f*) Sticks of wood other than bamboo, cut into lengths of about 4 feet, with ends rounded and joints smoothed, known as dyers' sticks, are dutiable as wood unmanufactured.—United States *v.* Knipscher (152 Fed. Rep., 590; T. D. 27855) followed; T. D. 28047, G. A. 6570.

(*g*) So-called wood-shaving veneers, consisting of exceedingly thin wooden veneers to which a paper backing has been pasted, the purpose of this backing being to keep the material in shape and protect it from destruction in handling and transportation, are dutiable as veneers of wood.—American Trading Company *v.* United States (142 Fed. Rep., 214; T. D. 25918).

DECISIONS UNDER THE ACT OF 1890.

(*h*) Ash wood is not a cabinet wood.—T. D. 10748, G. A. 301.

(*i*) Dyers' sticks, used by dyers in hanging yarns, are wood unmanufactured.—T. D. 11219, G. A. 578.

(*j*) Cedar logs squared by sawing assessed at 15 per cent and claimed to be free as rough cedar logs. Protest overruled.—T. D. 12235, G. A. 1049.

(*k*) Sandalwood chips assessed at 20 per cent and claimed to be free under paragraph 560 (1890). Protest overruled.—T. D. 12314, G. A. 1086.

(*l*) Boards of Brazil wood held to be a cabinet wood.—T. D. 12952, G. A. 1503.

(*m*) Pear-wood boards held dutiable as a cabinet wood.—T. D. 12958, G. A. 1509.

(*n*) Young willows with the bark on each willow, split in half, are dutiable as wood unmanufactured and not as sawed wood nor as manufactures of wood. nor as nonenumerated unmanufactured articles.—T. D. 14617, G. A. 2375.

1897 **199.** Clapboards, one dollar and fifty cents per thousand.

1894 { 677. Pine clapboards. (Free.)
678. Spruce clapboards. (Free.)

1890 { 221. Pine clapboards, one dollar per one thousand.
222. Spruce clapboards, one dollar and fifty cents per one thousand.

1883 { 227. Pine clapboards, two dollars per one thousand.
228. Spruce clapboards, one dollar and fifty cents per one thousand.

1897 **200.** Hubs for wheels, posts, heading bolts, stave bolts, last-blocks, wagon-blocks, oar-blocks, heading-blocks, and all like blocks or sticks, rough-hewn, sawed or bored, twenty per centum ad valorem; fence posts, ten per centum ad valorem.

1894 { 679. Hubs for wheels, posts, last blocks, wagon blocks, oar blocks, gun blocks, heading, and all like blocks or sticks, rough hewn or sawed only. (Free.)
[See also paragraph 673, page 815.]

1890 223. Hubs for wheels, posts, last-blocks, wagon-blocks, oar-blocks, gun-blocks, heading-blocks, and all like blocks or sticks, rough-hewn or sawed only, twenty per centum ad valorem.

1883 222. Hubs for wheels, posts, last-blocks, wagon-blocks, ore-[oar]-blocks, * * * heading-blocks, and all like blocks or sticks, rough-hewn or sawed only, twenty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 200, ACT OF 1897.

(*a*) Match blocks or mill buttings are dutiable as blocks.—T. D. 20100, G. A. 4276.

(*b*) White pine for violin backs is dutiable at 20 per cent and not as a manufacture of wood, nor at 15 or 20 per cent under paragraph 198, nor as a non-enumerated manufactured or unmanufactured article.—T. D. 21028, G. A. 4416.

(*c*) Rossed pulp wood is not dutiable as blocks or sticks, rough-hewn, etc., but is free under paragraph 699 as pulp wood.—T. D. 27539, G. A. 6409.

(*d*) Mill buttings or deal ends are free of duty as pulp wood.—T. D. 28070, G. A. 6573.

DECISIONS UNDER THE ACT OF 1890.

(*e*) Blocks of wood for hubs for wheels are dutiable as hubs and not as manufactures of wood.—T. D. 14299, G. A. 2228.

(*f*) Hubs for bicycle wheels made of metal are not dutiable under this paragraph.—T. D. 15011, G. A. 2588.

(*g*) Boat knees are dutiable as blocks and not free as ship timber.—T. D. 15308, G. A. 2742.

1897 **201.** Laths, twenty-five cents per one thousand pieces.

1894 680. Laths. (Free.)

1890 224. Laths, fifteen cents per one thousand pieces.

1883 225. Laths, fifteen cents per one thousand pieces.

1897 **202.** Pickets, palings and staves of wood, of all kinds, ten per centum ad valorem.

1894 681. Pickets and palings. (Free.)
683. Staves of wood of all kinds, wood unmanufactured. (Free.) *Provided*, That all of the articles mentioned in paragraphs six hundred and seventy-two to six hundred and eighty-three, inclusive, when imported from any country which lays an export duty or imposes discriminating stumpage dues on any of them, shall be subject to the duties existing prior to the passage of this act.

1890 225. Pickets and palings, ten per centum ad valorem.
227. Staves of wood of all kinds, ten per centum ad valorem.

1883 223. Staves of wood of all kinds, ten per centum ad valorem.
224. Pickets and palings, twenty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 202, ACT OF 1897.

(*h*) Sawed strips of sticks of white pine 4 feet in length and 1 inch square, although imported to be turned into rollers, are bought, sold, and listed as pickets, and are dutiable as such.—T. D. 20243, G. A. 4299.

(*i*) Staves beveled and chamfered are dutiable as staves and not under paragraph 208 as manufactures of wood.—T. D. 21460, G. A. 4512.

(*j*) Pieces of undressed pine 1 inch square and varying in length from 2 to 4 feet, which are used in their imported condition as pickets and are so known in the trade, are dutiable as pickets.—T. D. 25861, G. A. 5871.

DECISIONS UNDER THE ACT OF 1890.

(*a*) Staves invoiced and valued by the gross thousand. The collector estimated the staves at ten hundred the gross thousand. *Held*, that the term "gross thousand" means twelve hundred staves.—T. D. 15378, G. A. 2772.

1897 **203.** Shingles, thirty cents per thousand.

1894 682. Shingles. (Free.)

1890 226. White pine shingles, twenty cents per one thousand; all other, thirty cents per one thousand.

1883 226. Shingles, thirty-five cents per one thousand.

DECISIONS UNDER THE ACT OF 1890.

(*b*) Four inches in width held to be the correct unit of measurement of 24-inch cedar shingles.—T. D. 11544, G. A. 719.

1897 **204.** Casks, barrels, and hogsheads, (empty), sugar-box shooks, and packing-boxes (empty), and packing-box shooks, of wood, not specially provided for in this Act, thirty per centum ad valorem.

1894 180. Casks and barrels, empty, sugar-box shooks, and packing boxes and packing-box shooks, of wood, not specially provided for in this Act, twenty per centum ad valorem.

1890 228. Casks and barrels (empty), sugar-box shooks, and packing-boxes and packing-box shooks, of wood, not specially provided for in this act, thirty per centum ad valorem.

1883 231. Casks and barrels empty, sugar-box shooks, and packing-boxes, and packing-box shooks, of wood, not specially enumerated or provided for in this act, thirty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 204, ACT OF 1897.

(*c*) Section 20 of this act admitting free of entry certain produce of Maine forests upon the St. Johns River, sawed or hewed in New Brunswick by American citizens, "which is now admitted into the ports of the United States free of duty," revives R. S. 2508, and accords free entry to all articles which fell within the scope of its terms when it was in operation. Herring-box shooks of a character within the language of section 20 are entitled to free entry thereunder.—T. D. 22303, G. A. 4718.

DECISIONS UNDER THE ACT OF 1894.

(*d*) Herring-box shooks the produce of the forests upon St. Johns River, sawn in New Brunswick, are dutiable as shooks, and are not free under R. S. 2508. This section was contained in section 15 of the act of 1890, which was repealed by the act of 1894.—T. D. 15691, G. A. 2872.

(*e*) Packing-box shooks of Maine lumber, sawed in New Brunswick, are dutiable as shooks and not free under paragraph 676 as sawed boards, rough. Sections 15 and 16 of the act of 1890 were repealed by the act of 1894, and shooks are not exempt under said sections.—T. D. 16565, G. A. 3261.

DECISIONS UNDER THE ACT OF 1890.

(*f*) Egg cases are dutiable as packing boxes and not as manufactures of wood.—T. D. 10743, G. A. 296.

(*g*) Empty cheese boxes are packing boxes.—T. D. 12315, G. A. 1087.

(*h*) Packing boxes containing empty gin bottles held not to be free as usual coverings, but dutiable as packing boxes or as manufactures of wood.—T. D. 13064, G. A. 1569; reversed, T. D. 14851, G. A. 2534.

DECISIONS UNDER THE ACT OF 1883.

(*a*) Shooks were classed with casks, barrels, and packing boxes. Such a classification indicates that shooks were regarded as a finished or manufactured material.—Tidewater Oil Co. *v.* United States (31 C. Cls. R., 90).

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*b*) Staves for pipes, hogsheads, and other casks the growth and produce of Canada imported in November, 1863, were not free under the reciprocity treaty of 1854 between the United States and Great Britain by which "timber and lumber of all kinds, round, hewed, and sawed, manufactured in whole or in part," were to be admitted free. They were dutiable at 10 per cent.—United States *v.* Hathaway (4 Wallace, 404.)

205. Boxes, barrels, or other articles containing oranges, lemons, limes, grape fruit, shaddocks, or pomelos, thirty per centum ad valorem: *Provided*, That the thin wood, so-called, comprising the sides, tops and
1897 bottoms of orange and lemon boxes of the growth and manufacture of the United States, exported as orange and lemon box shooks, may be reimported in completed form, filled with oranges and lemons, by the payment of duty at one-half the rate imposed on similar boxes of entirely foreign growth and manufacture.

216. * * * ; and in addition thereto a duty of thirty per centum ad valorem upon the boxes or barrels containing such oranges, lemons, or limes: *Provided*, That the thin wood, so called, comprising the sides,
1894 tops and bottoms of orange and lemon boxes of the growth and manufacture of the United States, exported as orange and lemon box shooks, may be reimported in completed form, filled with oranges and lemons, by the payment of duty at one-half the rate imposed on similar boxes of entirely foreign growth and manufacture.

301. * * * and in addition thereto a duty of thirty per centum
1890 ad valorem upon the boxes or barrels containing such oranges, lemons, or limes.

1883 [No corresponding provision.]

DECISIONS UNDER PARAGRAPH 205, ACT OF 1897.

(*c*) On the reimportation of shooks of American origin, in the form of boxes for oranges and lemons, their identity may be proved before the Board of Classification according to the ordinary rules of evidence, where, as in the case of this paragraph, Congress has not provided that proof shall be made under such regulations as the Secretary of the Treasury may prescribe.—United States *v.* Goodsell (91 Fed. Rep., 519), affirming 84 Fed. Rep., 155, and T. D. 18078, G. A. 3880, followed; T. D. 24458, G. A. 5345.

(*d*) Oranges and lemons cut in two and immersed in brine, being free of duty as fruits in brine, the barrels containing them are not dutiable under this paragraph, but are free as usual coverings of free goods.—T. D. 24567, G. A. 5379.

(*e*) Orange and lemon boxes coming from the Mediterranean ports of Messina, Palermo, Sorrento, Carini, and Catania, found to have their sides, tops, and bottoms composed of thin wood of American origin and manufacture, and hence held to be entitled to entry at the half rate provided for in paragraph 205. These facts may be proved by satisfactory oral evidence.—T. D. 24859, G. A. 5519.

(*f*) In reimportations of American shooks in the form of orange or lemon boxes, where the boxes of American manufacture are intermingled with those of foreign origin, the half-rate duty provided in this paragraph is allowable on such proportion of the boxes as may be satisfactorily determined to be of

domestic manufacture. Contra, where it is not practicable to so estimate the proportion, in which case all of the boxes would be dutiable at the full rate provided in said paragraph. To entitle such shooks to the half-rate duty, not only the tops and bottoms of the boxes must be of American manufacture, but also the sides. If either the tops, bottoms, or sides of such orange or lemon boxes are of foreign origin, the articles are excluded from assessment at the half rate and are dutiable at the full rate of 30 per cent.—T. D. 27052, G. A. 6270.

(*a*) Evidence offered by importers to show American origin of the boxes containing oranges and lemons from Mediterranean ports held insufficient to show what certain proportion of such boxes had their sides, tops, and bottoms of thin wood of American growth and manufacture. The quantity of each importation entitled to such classification must be distinctly shown.—Westervelt *v.* United States (150 Fed. Rep., 378; T. D. 27511), affirming T. D. 26066, G. A. 5932.

(*b*) Where free and dutiable goods are indiscriminately intermingled, it is the duty of the importer to show by affirmative proof what portion of his goods are free or subject to reduced rates of duty. If he fails to do this, the action of a collector in treating the whole mass as dutiable will be affirmed.—United States *v.* Ranlett (172 U. S., 133) followed; T. D. 26066, G. A. 5932.

DECISIONS UNDER THE ACT OF 1894.

(*c*) Boxes containing oranges, lemons, and limes, the sides, tops, and bottoms of which are of thin wood of American growth and manufacture, exported as shooks, are subject to only half-rate duties under this paragraph, although the specific proofs required by the Treasury regulations were not produced to prove the fact of American manufacture. This duty is fixed expressly by the statute as to all such shooks without any reference to regulations. This statute could not be changed so as to apply to these shooks, which are particularly provided for, without infringing upon the very statute itself. See Circular 155, T. D. 16473.—United States *v.* Goodsell (C. C.) (84 Fed. Rep., 155); Same *v.* Same (C. C. A.), (91 Fed. Rep., 519).

(*d*) Certain orange boxes held dutiable at 15 per cent.—T. D. 16475, G. A. 3228.

(*e*) Orange boxes made from American shooks are dutiable and not free as of American manufacture.—T. D. 15674, G. A. 2855; reversed, T. D. 16009, G. A. 3033.

(*f*) The identity of orange and lemon box shooks may be established at a hearing before the courts or before the Board of General Appraisers, without compliance with the requirements of Circular 155, June 15, 1895 (T. D. 16473).—T. D. 18078, G. A. 3880.

(*g*) On the reimportation of shooks of American origin in the form of boxes for oranges and lemons their identity may be proved before the Board according to the ordinary rules of evidence and without regard to the regulations of the Secretary where, as in the case of this paragraph, there is no provision that the proof shall be made under such regulations as the Secretary may prescribe. See article 337 (1892), Dept. Circular No. 155 (T. D. 16473).—T. D. 20990, G. A. 4408.

1897 **206.** Chair cane or reeds, wrought or manufactured from rattans or reeds, ten per centum ad valorem; osier or willow prepared for basket makers' use, twenty per centum ad valorem; manufactures of osier or willow, forty per centum ad valorem.

1894 179. Osier or willow, prepared for basket-makers' use, twenty per centum ad valorem; manufactures of osier or willow, twenty-five per centum ad valorem; chair cane, or reeds, wrought or manufactured from rattans or reeds, ten per centum ad valorem.

1890 229. Chair cane, or reeds wrought or manufactured from rattans or reeds, and whether round, square, or in any other shape, ten per centum ad valorem.
459. * * * osier or willow prepared for basket-makers' use, thirty per centum ad valorem; manufactures of osier or willow, forty per centum ad valorem.

1883 482. Rattans and reeds, manufactured, but not made up into completed articles, ten per centum ad valorem.
471. Osier, or willow, prepared for basket-makers' use, twenty-five per centum ad valorem.
395. Baskets and all other articles composed of * * * osier, * * * or willow, * * * , not specially enumerated or provided for in this act, thirty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 206, ACT OF 1897.

(*a*) Round reeds made from rattan, of a less diameter than 7 millimeters, are not suitable for use as sticks for whips and, together with flat, square, and split reeds, are dutiable as chair cane or reeds, etc.—T. D. 22533, G. A. 4780.

(*b*) Similar round reeds of not less than 7 millimeters are not dutiable, but free under paragraph 700 as sticks for whips.—Id.

(*c*) Corset reeds are dutiable as reeds wrought or manufactured from rattans or reeds and not under paragraph 208 as manufactures of wood.—T. D. 22576, G. A. 4791.

(*d*) Toys and furniture wholly or in chief value of willow are not dutiable as manufactures of willow, but as toys and furniture of wood, respectively.—T. D. 25062, G. A. 5596.

(*e*) Baskets made of ozier or willow, whether or not the material used in the construction thereof has been previously cut or split, held dutiable as manufactures of ozier or willow and not as manufactures of chip. Chip not shown to include in a commercial sense split willow or the chip of willow. T. D. 24811, G. A. 5495, modified.—T. D. 27208, G. A. 6313.

(*f*) The provisions in this paragraph relative to willow are intended to cover all manufactures made from willow, even though some of the willow may be known as a variety of chip. The provision in paragraph 206 is for all manufactures of willow without exception, while that in paragraph 449 is for manufactures of chip not otherwise provided for. Baskets made from the chip of willow are accordingly dutiable as manufactures of willow.—Ollesheimer v. United States (158 Fed. Rep., 977; T. D. 28598), affirming 154 id. 166; T. D. 27972.

DECISIONS UNDER THE ACT OF 1894.

(*g*) Willow cut into lengths and peeled is dutiable as willow prepared for basket-makers' use.—T. D. 17745, G. A. 3731.

(*h*) Bodies for doll carriages or perambulators (willow chief value) are dutiable as manufactures of willow.—T. D. 17919, G. A. 3794.

DECISIONS UNDER THE ACT OF 1890.

(*i*) Split rattan is dutiable under this paragraph.—T. D. 12981, G. A. 1532.

(*j*) Chinese reeds one-eighth of an inch in diameter, not suitable for sticks, but used in the manufacture of brooms, are dutiable as reeds manufactured from rattan.—T. D. 13244, G. A. 1665.

(*a*) Thin, flat reeds wrought from reeds which were manufactured from attan dutiable under this paragraph.—T. D. 13244, G. A. 1665.

(*b*) Corset sticks of rattan are dutiable as reeds and not free as rattan nmanufactured.—T. D. 14382, G. A. 2266.

(*c*) Pill boxes made of willow held dutiable as manufactures of willow and iot as packing boxes.—T. D. 12955, G. A. 1506.

(*d*) Water, liquor, beer, and lemonade sets, each comprising a basket with a glass pitcher or decanter and six small glass mugs or tumblers, the baskets of willow and rush (willow chief value), were assessed as entireties (glass chief value) as manufactures of glass. *Held*, that they should have been assessed separately, the baskets as manufactures of willow.—T. D. 13355, G. A. 1735.

(*e*) Willow-covered glass flasks held to be dutiable as manufactures of willow and not as manufactures of glass.—T. D. 15384, G. A. 2778.

(*f*) English willow boxes (pill boxes) held dutiable as manufactures of willow and not as manufactures of wood. The provision for manufactnres of willow is more specific than manufactnres of wood.—T. D. 15396, G. A. 2790.

(*g*) Reeds of rattan from which the outside, that is used for seating chairs, nas been removed are dutiable as reeds wrought or manufactured from rattans ind not free as reeds in the rough.—Foppes *v.* United States (79 Fed. Rep., 995), affirming 154 Fed. Rep., 866 (T. D. 28144).

DECISIONS UNDER THE ACT OF 1883.

(*h*) Rattan from which the outer bark or enamel has been cut by a first process from the raw material, leaving a product known in trade and commerce as round reeds, and then by a further process of cutting from the round reeds made into what is known as square reeds, oval reeds, and flat reeds, is dutiable under this paragraph and not free as rattans and reeds unmanufactured.—Foppes *v.* Magone (C. C.), (40 Fed. Rep., 570).

1897 **207.** Toothpicks of wood or other vegetable substance, two cents per one thousand and fifteen per centum ad valorem; butchers' and packers' skewers of wood, forty cents per thousand.

1894 180½. Tooth-picks of vegetable substance, thirty-five per centum ad valorem.

1890 [Not enumerated. Dutiable under paragraph 230, page 274.]

1883 [Not enumerated. Dutiable under paragraph 233, page 274.]

DECISIONS UNDER PARAGRAPH 207, ACT OF 1897.

(*i*) Quill toothpicks are dutiable under this paragraph by similitude to toothpicks of wood or other vegetable substances.—T. D. 26722, G. A. 6154.

DECISIONS UNDER THE ACT OF 1894.

(*j*) Wooden toothpicks are dutiable as toothpicks and not as manufactures of wood nor as nonenumerated manufactured articles.—T. D. 16089, G. A. 3053.

(*k*) Miniature houses or cottages, the interior of each house consisting of a small drawer made to slide in and out, which is filled with wooden toothpicks imported from Japan. *Held*, that the merchandise is dutiable as toothpicks and the cottages are subject to an additional duty under paragraph 181 as manufactures of wood, as unusual coverings, under section 19, act of June 10, 1890.—T. D. 17757, G. A. 3743.

(*l*) Figures holding baskets or tubs containing toothpicks are dutiable with the toothpicks as entireties and not as toys.—T. D. 17815, G. A. 3749.

1897 **208.** House or cabinet furniture, of wood, wholly or partly finished and manufactures of wood, or of which wood is the component materia of chief value, not specially provided for in this Act, thirty-five per centun ad valorem.

1894 181. House or cabinet furniture, of wood, wholly or partly finished manufactures of wood, or of which wood is the component material o chief value, not specially provided for in this Act, twenty-five per centun ad valorem.

1890 230. House or cabinet furniture, of wood, wholly or partly finished manufactures of wood, or of which wood is the component material o chief value, not specially provided for in this act, thirty-five per centun ad valorem.

1883 229. House or cabinet furniture, in piece or rough, and not finished thirty per centum ad valorem.
230. Cabinet ware and house furniture, finished, thirty-five per centun ad valorem.
233. Manufactures of wood, or of which wood is the chief component part, not specially enumerated or provided for in this Act, thirty-five per centum ad valorem.
232. Manufactures of cedar-wood, granadilla, ebony, mahogany, rose wood, and satin wood, thirty-five per centum ad valorem.

DECISIONS UNDER PARAGRAPH 208, ACT OF 1897.

(*a*) Gun blocks are dutiable as manufactures of wood and not under paragraph 158 as gunstocks.—T. D. 19128, G. A. 4101; T. D. 20425, G. A. 4317.

(*b*) Inlaid veneers are dutiable as manufactures of wood.—T. D. 19908, G. A. 4238.

(*c*) Hinoki mats and baskets are dutiable as manufactures of wood.—T. D. 20325, G. A. 4307.

(*d*) Devices known as abacus or figuring machines, which consist of a framework of wood, with pieces of metal wire arranged horizontally at intervals of about 1 inch from side to side, with wood or metal balls or spheres strung thereon, and which are intended for use in arithmetical operations or as reckoning tables, are dutiable, according to the component material of chief value, either as manufactures of wood or under paragraph 193 as manufactures of metal and not under paragraph 408 as beaded articles.—T. D. 21265, G. A. 4457.

(*e*) Tissues of wood and paper pasted together held dutiable as manufactures of wood and not under paragraph 198 as veneers.—T. D. 21373, G. A. 4479.

(*f*) Flexible mats composed of small strips of wood joined together with threads or cords of vegetable and decorated with floral or other designs in oil or water colors by stenciling and the use of a brush, and known as splashers or wall mats, are dutiable as manufactures of wood and not under paragraph 454 as paintings.—T. D. 21406, G. A. 4492.

(*g*) Wood-shaving paper, a thin wood shaving with paper backing, assessed as a manufacture of wood and claimed to be dutiable under paragraph 198 as veneers or under section 6 as a nonenumerated article.—T. D. 22095, G. A. 4678.

(*h*) Baskets manufactured of chip, straw, willow, and wood are dutiable according to the rate provided for the single chief component contained therein. In ascertaining the chief component it is improper to group together all the components which are in their character wood when any of them are separately provided for by name.—T. D. 22725, G. A. 4839.

(*i*) Carriage whips composed in chief value of English holly are dutiable as manufactures of wood and not under paragraph 447 as saddlery.—Davies *v.* United States (C. C.), (107 Fed. Rep., 266).

(*a*) Palmbast, which is made from the woody part of the trunk of the eivon or guano tree of Cuba and used for tying up cigars and also in the manufacture of hat braids, is dutiable as a manufacture of wood and not free under aragraph 566 as a fibrous vegetable substance or paragraph 617 as a crude or nmanufactured vegetable substance. T. D. 15982, G. A. 3006, and T. D. 16337, . A. 3166, reversed.—T. D. 23254, G. A. 4984.

(*b*) Splitting bamboo does not constitute it a manufacture of wood.—T. D. 4332, G. A. 5315.

(*c*) Stained or dyed bamboo sticks are not manufactures of wood.—T. D. 4394, G. A. 5332.

(*d*) Alder-wood boards planed or finished on both sides, having an imprint hereon imitating the grain of cedar, are not manufactures of wood.—T. D. 4719, G. A. 5441.

(*e*) The provision for manufactures in chief value of wood is more specific han the provision in paragraph 408 for articles composed wholly or in part of eads, and bamboo and bead curtains (bamboo chief value) are dutiable as nanufactures in chief value of wood.—T. D. 24736, G. A. 5451.

(*f*) Wood-shaving paper, consisting of wood veneer pasted on a paper back, ield to be dutiable as manufactures of wood and paper.—T. D. 24882, G. A. 529.

(*g*) Wooden handles for umbrellas, about 5 inches in length, are dutiable as nanufactures of wood and are not classifiable as sticks for umbrellas.—T. D. 4995, G. A. 5580.

(*h*) Furniture wholly or in chief value of willow is dutiable under this aragraph and not as manufactures of willow under paragraph 206.—T. D. 5062, G. A. 5596.

(*i*) Egg timers composed of wood and glass found to be in chief value of vood.—T. D. 25293, G. A. 5679.

(*j*) Birch-bark canoes held to be dutiable as manufactures of wood.—T. D. 5644, G. A. 5803.

(*k*) Wooden picture frames hand carved and gilded are dutiable as manufactures of wood.—T. D. 26885, G. A. 6218.

(*l*) Pieces of granadilla wood, rough-turned and bored, designed for use in he manufacture of clarinets, but requiring several further processes of manufacture before they become parts of musical instruments, are dutiable as nanufactures of wood and not as parts of musical instruments.—T. D. 27207, . A. 6312.

(*m*) Curtains composed of beads and short lengths of bamboo strung on otton cords pendent from wooden frames which constitute the upper part of he curtain are dutiable under paragraph 408 when of greater value than 3 en per pair and under this paragraph when valued at 3 yen or less per air.—T. D. 27239, G. A. 6322.

(*n*) The bark of the uganda tree flattened out by being hammered while n a moist condition is not a manufacture of wood, but is dutiable as an unenumerated manufactured article.—T. D. 27291, G. A. 6341.

(*o*) Household furniture the frames of which are wood and upholstered with silk is dutiable according to the component material of chief value.—T. D. 27424, G. A. 6384.

(*p*) Sawed lumber chemically treated and thereby rendered practically fireproof, but which retains the characteristics of ordinary sawed lumber, is

dutiable as sawed lumber and not as a manufacture of wood.—Myers. *v.* United States (147 Fed. Rep., 204; T. D. 27385), reversing 139 id., 344; T. D. 26517, and affirming T. D. 25715, G. A. 5827, followed; T. D. 27569, G. A. 6423.

(*a*) Wood charcoal is dutiable as a nonenumerated manufactured article and not as a manufacture of wood.—T. D. 27610, G. A. 6440.

(*b*) Wood sawed into flat and triangular pieces of required length, width, and thickness, the flat pieces subjected also to the processes of planing, boring, and chamfering, shipped in bundles of 50 or 100 pieces each, in carload lots which contain the requisite number of pieces to constitute a given number of reels, and ready for use as reels when nailed together, the several parts having been deliberately prepared and fitted only for this use, is dutiable as manufactures of wood.—T. D. 27741, G. A. 6485.

(*c*) Splash mats made of strips of wood and joined together with cords or threads, on which so-called pictures have been produced by stenciling, are dutiable as manufactures of wood and not as paintings.—Woolworth *v.* United States (152 Fed. Rep., 483; T. D. 27853) followed; T. D. 27936, G. A. 6548.

(*d*) Croquet balls found to be in chief value of wood.—T. D. 28033, G. A. 6564.

(*e*) Dyers' sticks of bamboo are free; of other woods, are dutiable as wood unmanufactured.—United States *v.* Knipscher (152 Fed. Rep., 590; T. D. 27855) followed; T. D. 28047, G. A. 6570.

(*f*) Wood flour, made by grinding wood, is dutiable as a manufacture of wood.—Nairn Linoleum Company *v.* United States (151 Fed. Rep., 955; T. D. 27969), affirming T. D. 27242, G. A. 6325, followed; T. D. 28130, G. A. 6583.

(*g*) Wood flour is not excluded from classification under this paragraph on the principle of ejusdem generis because of its difference in appearance from house or cabinet furniture of wood.—Nairn Linoleum Company *v.* United States (151 Fed. Rep., 955; T. D. 27969), affirming T. D. 27242, G. A. 6325, followed *Ibid.*

(*h*) Fire screens composed of bamboo frames tied together with silk strings, the frames inclosing hand-painted cotton panels, are dutiable according to the component material of chief value and not as furniture of wood.—T. D. 28179, G. A. 6598.

(*i*) Screens composed of embroidered cotton panels with wooden frames are dutiable as embroidered articles under paragraph 339 and not as furniture of wood.—T. D. 28204, G. A. 6605.

(*j*) Articles of household furniture composed of metal and wood, metal being the component material of chief value, are dutiable as manufactures of metal.—T. D. 28255, G. A. 6626.

(*k*) Furniture embroidered is properly dutiable at the rate of 60 per cent by virtue of the proviso to paragraph 339.—T. D. 28293, G. A. 6635.

DECISIONS UNDER THE ACT OF 1894.

(*l*) Ash hoops are dutiable as manufactures of wood and not as nonenumerated articles.—T. D. 15711, G. A. 2892.

(*m*) Gilt and bronze wooden picture frames are dutiable as manufactures of wood and not free as usual coverings for the paintings imported with them.—T. D. 15717, G. A. 2898.

(*n*) Photograph frames made of wood and hand painted in oil colors by an artist or painter are dutiable as manufactures of wood and not free as paintings.—T. D. 16351, G. A. 3180.

(*a*) A bric-a-brac cabinet upon the panels of which a painting of artistic character is executed in oil colors, which greatly enhances its value, is dutiable as furniture and not as a painting.—T. D. 15952, G. A. 2976.

(*b*) Oak veneers one thirty-second of an inch thick held dutiable as manufactures of wood and not free as boards, planks, or deals nor as wood unmanufactured.—T. D. 16654, G. A. 3299.

(*c*) Hinoki or Chinese matting is dutiable as a manufacture of wood and not free as a manufacture of grass, straw, etc., nor as floor matting manufactured of straw.—T. D. 17823, G. A. 3757.

(*d*) Knockdown trunks composed of cane plates lined with flax canvas (wood chief value) are dutiable as manufactures of wood and not as manufactures of flax.—T. D. 18005, G. A. 3849.

(*e*) Tintometers held not dutiable as manufactures of wood. They were assessed under paragraph 98.—T. D. 18081, G. A. 3883.

(*f*) Thuya gigantea or red cedar lumber is dutiable as a manufacture of wood and is not free as cedar.—T. D. 15871, G. A. 2971; reversed, T. D. 16538, G. A. 3256; (69 F. R., 237).

(*g*) Boards dressed on one side, with the edges planed or jointed, and tongued and grooved, are dutiable as manufactures of wood and not as nonenumerated articles, nor free as dressed lumber.—T. D. 16302, G. A. 3131.

(*h*) Cedar clapboards are dutiable as manufactures of wood and not free under paragraph 676, 677, or 678.—T. D. 17185, G. A. 3502.

(*i*) Wood ground into powder by a dry process and known in trade both as wood flour and wood pulp is dutiable as a manufacture of wood and not as wood pulp. Affirming T. D. 17392, G. A. 3583, and T. D. 19099, G. A. 4098.—Goldman *v.* United States (C. C.), (87 Fed. Rep., 193).

(*j*) "Manufactures of wood" as used in this paragraph means articles made of wood and completed into things different from what the wood was before.—Dudley *v.* United States (C. C.), (74 Fed. Rep., 548).

(*k*) Ornamental frames in which paintings are imported are dutiable as manufactures of wood and are not free with the paintings.—Heosel *v.* United States (99 Fed. Rep., 722).

DECISIONS UNDER THE ACT OF 1890.

(*l*) Articles of bamboo (blinds and scrolls) are dutiable as manufactures of wood.—T. D. 17083, G. A. 3464; reversed, China & Japan Trading Co. *v.* United States (C. C.), (66 Fed. Rep., 733), but sustained in 71 Fed. Rep., 864, by C. C. A.

(*m*) Certain small baskets held to be manufactures of wood.—T. D. 11865, G. A. 856.

(*n*) Baskets made of rattan are dutiable as manufactures of wood and not as manufactures of grass nor as nonenumerated articles, nor free as rattan.—T. D. 17077, G. A. 3458.

(*o*) A bath chair composed of wood and metal (wood chief value) is a manufacture of wood.—T. D. 11387, G. A. 670.

(*p*) A wooden chest held to be house furniture and not free as an antiquity.—T. D. 11419, G. A. 702.

(*q*) Canoes, the frames of wood covered with thin wooden strips, the whole then covered with birch bark, are manufactures of wood and not a nonenumerated article.—T. D. 14616, G. A. 2374.

(*a*) Cuckoo clocks held to be manufactures of wood.—T. D. 11334, G. A. 617.

(*b*) Carriage or traveling clocks and wall or mantel clocks, the movements of metal and the cases of wood (wood chief value), are dutiable as manufactures of wood and not as chronometers or as watches by similitude, nor under paragraph 414, act of 1883, as being specially enumerated therein and not in the act of 1890, nor as a nonenumerated article.—T. D. 15978, G. A. 3002.

(*c*) Fans, the frame of bamboo and the covering or body of two folds of wood as chief value.—T. D. 12112, G. A. 974.

(*d*) Fans, the frame of bamboo and the covering or body of two folds of paper coated red and printed with a coral design, the paper known as surface-coated paper, are, if wood is chief value, dutiable as manufactures of wood and, if surface-coated paper is chief value, dutiable as manufactures of surface-coated paper.—T. D. 13370, G. A. 1750.

(*e*) A round wooden frame channeled in the form of a cross, the cross filled with gum resin having a pasteboard cover, the whole composed of wood, resin, and paper (wood chief value), is a manufacture of wood.—T. D. 12977, G. A. 1528.

(*f*) Rattan furniture beaters assessed as manufactures of wood and claimed to be dutiable as chair cane. Protest overruled.—T. D. 12200, G. A. 1014.

(*g*) Gun blocks made from planks first sawed to get the proper thickness, then planed on both sides, then sawed on the edges to give a rough design of a gun block, are dutiable as manufactures of wood and not as gun blocks.—T. D. 12201, G. A. 1015.

(*h*) House or cabinet furniture wholly or partly finished, of which wood is the predominant material, is included in this paragraph.—T. D. 13226, G. A. 1647.

(*i*) Ink extractors composed of oxalic acid and wood (wood chief value) are dutiable as manufactures of wood.—T. D. 12204, G. A. 1018.

(*j*) Jewelry cases consisting of small wooden boxes covered with silk and cotton velvet and lined with satin (wood chief value) are dutiable as manufactures of wood and not as manufactures of cotton or as manufactures of silk.—T. D. 14502, G. A. 2313.

(*k*) Lemon squeezers of wood, metal, and china found to be manufactures of wood.—T. D. 12950, G. A. 1501.

(*l*) A buggy, a manufacture of wood and metal, of which wood is chief value, is dutiable as a manufacture of wood. The term "component material of chief value," is more specific than the term "manufacture in part of."—T. D. 11417, G. A. 700.

(*m*) Graphoscopes composed of lenses costing over $1.50 per gross pairs and of wood found to contain wood chief value.—T. D. 11234, G. A. 593.

MUSICAL INSTRUMENTS WHICH WERE HELD TO BE DUTIABLE AS MANUFACTURES OF WOOD.

(*n*) Accordions composed of metal, wood, leather, and paper, and cotton.—T. D. 10921, G. A. 416; T. D. 12141, G. A. 1003; T. D. 12109, G. A. 971; T. D. 11562, G. A. 737; T. D. 11030, G. A. 473; T. D. 12118, G. A. 980; T. D. 11839, G. A. 830.

(*o*) Blow accordion.—T. D. 12118, G. A. 980.

(*p*) Clarionets composed of wood, metal, and other materials (wood chief value).—T. D. 12109, G. A. 971; T. D. 11353, G. A. 636; T. D. 11839, G. A. 830; T. D. 12118, G. A. 980.

(*a*) Bamboo reeds for clarionets.—T. D. 12116, G. A. 978.

(*b*) Aristophanes.—T. D. 12118, G. A. 980.

(*c*) Cellos.—T. D. 10956, G. A. 451.

(*d*) Flutes.—T. D. 11562, G. A. 737; T. D. 11056, G. A. 499; T. D. 11353, G. A. 636; T. D. 12118, G. A. 980; T. D. 10956, G. A. 451; T. D. 11839, G. A. 830.

(*e*) Flutinas.—T. D. 11353, G. A. 636.

(*f*) Herophones.—T. D. 13790, G. A. 1984.

(*g*) Mandolins.—T. D. 10938, G. A. 433.

(*h*) Music boxes made of wood and metal.—T. D. 11083, G. A. 526.

(*i*) Organs for carousels or merry-go-rounds.—T. D. 13319, G. A. 1699.

(*j*) Piccolos.—T. D. 12109, G. A. 971; T. D. 11562, G. A. 737; T. D. 11353, G. A. 636; T. D. 11839, G. A. 830.

(*k*) Piano street organ.—T. D. 13962, G. A. 2067.

(*l*) Pianos.—T. D. 11589, G. A. 764.

(*m*) Piano actions consisting of dampers, back checks, hammer rests, metal wires, springs, and screws, packed in sets and invoiced per set.—T. D. 11587, G. A. 762.

(*n*) A piano case manufactured in this country and sent to London to be painted. The case worth $200 and the cost of painting in oil $800. Held dutiable as a manufacture of wood and not as a painting.—T. D. 15178, G. A. 2704.

(*o*) Violins.—T. D. 10956, G. A. 451.

(*p*) Violin bows.—T. D. 12118, G. A. 980; T. D. 10938, G. A. 433; T. D. 10956, G. A. 451.

(*q*) Violin-bow frogs made of wood, metal, and mother-of-pearl.—T. D. 12952, G. A. 1503.

(*r*) Zithers.—T. D. 11839, G. A. 830; T. D. 12118, G. A. 980.

(*s*) Barrel-shaped needle cases imported filled with needles which are free. The cases and needles were separately invoiced and the cases claimed to be free as coverings for free goods. *Held*, that the cases are not usual coverings, that they are dutiable as manufactures of wood, and are subject to an additional duty under section 19, act of June 10, 1890.—T. D. 14519, G. A. 2330.

(*t*) Paintings on wood panels, the panels forming part of a piece of furniture and sent to London to be painted, are dutiable as manufactures of wood and not as paintings.—T. D. 13305, G. A. 1685.

(*u*) Olive-wood paper weights, the bark remaining on the edges, but the sides highly polished, with the word "Jerusalem" on one side and the same word expressed in Hebraic characters, is a manufacture of wood.—T. D. 12951, G. A. 1502.

(*v*) Wood rollers assessed as manufactures of wood and claimed to be dutiable as blocks hewn or sawed only or free as unmanufactured. Protest overruled.—T. D. 11072, G. A. 515.

(*w*) Splints of bamboo about 15 inches long and three-sixteenths of an inch wide, which have been stripped or peeled from sawed bamboo joints and dressed to a uniform size and smoothness, intended to be shredded into carbons for incandescent electric burners, are manufactures of wood.—T. D. 13199, G. A. 1620.

(*x*) Silk warp beams of wood are manufactures of wood and not coverings.—T. D. 14559, G. A. 2351.

(*a*) Sticks cut into lengths with handles or crooks made by artificial means are manufactures of wood and not sticks unmanufactured.—T. D. 14715, G. A. 2437.

(*b*) Screens made of bamboo and embroidered with silk found to contain wood as chief value.—T. D. 11375, G. A. 658.

(*c*) Scrolls and blinds composed of decorated strips of bamboo joined together by cords are manufactures of wood.—T. D. 11829, G. A. 820.

(*d*) Certain beaded bamboo curtains and screens composed of glass and wood found to contain wood as chief value.—T. D. 12144, G. A. 1006.

(*e*) Japanese scrolls, wall hangings, and splashers composed of wood, paper, and cotton (wood chief value), and having figures of birds, flowers, and human beings, are dutiable as manufactures of wood and not as paintings.—T. D. 12808, G. A. 1404; reversed, T. D. 14818, G. A. 2501.

(*f*) Scrolls and blinds or curtains composed either of bamboo strips colored or decorated and joined together by cards or of decorated pieces of bamboo and glass beads (bamboo chief value) are dutiable as manufactures of wood and not as manufactures of grass or as paintings.—T. D. 17083, G. A. 3464.

(*g*) Wooden snuffboxes are manufactures of wood and not smokers' articles.—T. D. 15416, G. A. 2810.

(*h*) Tables of wood ornamented with bronze and portraits on china, wood predominating in material, but china being the material of chief value, the tables being house or cabinet furniture finished, are manufactures of wood.—T. D. 13226, G. A. 1647; reversing T. D. 12148, G. A. 1010.

(*i*) Aubusson tapestry screens and chairs, the frames composed of wood and the center of the screens and the seats, backs, and arms of the chairs consisting of Aubusson tapestry (wool and silk), wood not predominating in quantity or value, are not dutiable as house or cabinet furniture.—T. D. 13225, G. A. 1646.

(*j*) Thermometers of wood, metal, and glass found to be manufactures of wood.—T. D. 12024, G. A. 937.

(*k*) Rattans for whip handles and fishing poles, polished, varnished, and turned, are manufactures of wood and not reeds manufactured from rattan.—T. D. 12948, G. A. 1499.

(*l*) Malacca whipstocks are manufactures of wood and not manufactures of rattan.—T. D. 13322, G. A. 1702.

(*m*) Partly manufactured whipstocks, fishing poles, and canes, being made from rattan and malacca, having the outer rind or enamel removed and being tapered, turned, sandpapered, and varnished, are manufactures of wood and not reeds manufactured from rattans or reeds.—In re Foppes (C. C.), (56 Fed. Rep., 817).

(*n*) Bamboo scrolls for wall decorations and bamboo blinds for window shades, composed of strips of bamboo joined together by cords, are manufactures of wood and not manufactures of grass. 66 Fed. Rep., 733, reversed.—United States *v.* China & Japan Trading Co. (C. C. A.), (71 Fed. Rep., 864).

(*o*) An antique carved-wood picture frame imported in connection with a single painting is a manufacture of wood and not free as part of a collection of antiquities.—United States *v.* Gunther (C. C. A.), (71 Fed. Rep., 499).

(*p*) Rattan sticks for whip handles, painted, polished, and nearly completed, are dutiable as manufactures of wood and not as reeds or as nonenumerated articles. Sustaining T. D. 12948, G. A. 1499.—Foppes *v.* United States (C. C.), (72 Fed. Rep., 45).

DECISIONS UNDER THE ACT OF 1883.

(*a*) Spindles, casters, tubes, middles, etc., parts of unfinished bedsteads, are not dutiable as furniture.—T. D. 12520, G. A. 1204.

(*b*) The house or cabinet furniture dutiable under this paragraph is house or cabinet furniture not only "in piece or rough" but also "not finished."—Richard *v.* Hedden (C. C.), (42 Fed. Rep., 672).

(*c*) Cabinet ware and house furniture, whether in pieces fitted so that they can be put together and made ready for use or actually put together and made ready for use as such furniture "finished," is dutiable under this paragraph and not under paragraph 229.—Richard *v.* Hedden (C. C.), (42 Fed. Rep., 672).

(*d*) The term "finished" as applied to house or cabinet furniture at and prior to the time of the passage of this act was used to designate not only house or cabinet furniture that was in pieces so that they could be put together and made ready for use as such furniture, but also house or cabinet furniture that was actually put together and made ready for use as such furniture when shellacked or varnished or painted, or painted and varnished.—Richard *v.* Hedden (C. C.), (42 Fed. Rep., 672).

(*e*) Vienna bent-wood chairs, settees, etc., were imported in separate parts or pieces, but varnished or polished and requiring nothing but to be screwed together and to have the ends of the screws or bolts touched up with paint or varnish to form articles of furniture fit for use. The collector assessed duty as "furniture finished." The importer claimed that the furniture was in piece and not finished and was dutiable as "house or cabinet furniture in piece or rough and unfinished." In a suit to recover the excess of duties the collector was entitled to show that in the furniture trade the word "finished" had a particular trade meaning, and to have it submitted to the jury whether the imported goods came within them.—Hedden *v.* Richard (149 U. S., 346).

(*f*) Violin keys held to be manufactures of wood.—T. D. 11593, G. A. 768.

(*g*) Gun blocks which are not "rough hewn or sawed only," but are planed on two sides, are dutiable as manufactures of wood and not as timber hewn or sawed.—United States *v.* Windmuller (C. C.), (42 Fed. Rep., 292).

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*h*) A gothic chair made of wood, the back, seat, legs, and arms being covered with worsted plush, is dutiable as house furniture and not as a manufacture of worsted.—T. D. 3117.

(*i*) Although this act does not enumerate shingles sawed, rived, or shaved, this section provides that a duty of 30 per cent shall be collected on manufactures of wood or of which wood is the chief component part, not otherwise provided for; and the act of July 14, 1862 (12 Stat., 557), provides for 5 per cent additional. *Held*, that shingles were within these provisions and were exempted by the reciprocity treaty with Canada, whence the importations were made.—Stockwell *v.* United States (3 Cliff., 284; 12 Int. Rev. Rec., 88; 23 Fed. Cas., 116).

(*j*) Fancy boxes made of common wood and veneered with rosewood or ebony, invoiced as rosewood boxes and ebony boxes and known in the trade by those names and also as fancy boxes and furnished boxes, are dutiable under schedule B at 40 per cent as manufactures of rosewood, ebony, etc., and not as paper boxes and all other fancy boxes.—Sill *v.* Lawrence (1 Blatchf., 605; 22 Fed. Cas., 115).

SCHEDULE E.—SUGAR, MOLASSES, AND MANUFACTURES OF.

209. Sugars not above number sixteen Dutch standard in color, tank bottoms, sirups of cane juice, melada, concentrated melada, concrete and concentrated molasses, testing by the polariscope not above seventy-five degrees, ninety-five one-hundredths of one cent per pound, and for every additional degree shown by the polariscopic test, thirty-five one-thousandths of one cent per pound additional, and fractions of a degree in proportion; and on sugar above number sixteen Dutch standard in color, and on all sugar which has gone through a process of refining, one cent and ninety-five one-hundredths of one cent per pound; molasses
1897 testing above forty degrees and not above fifty-six degrees, three cents per gallon; testing fifty-six degrees and above, six cents per gallon; sugar drainings and sugar sweepings shall be subject to duty as molasses or sugar, as the case may be, according to polariscopic test: *Provided*, That nothing herein contained shall be so construed as to abrogate or in any manner impair or affect the provisions of the treaty of commercial reciprocity concluded between the United States and the King of the Hawaiian Islands on the thirtieth day of January, eighteen hundred and seventy-five, or the provisions of any Act of Congress heretofore passed for the execution of the same.

182. That so much of the Act entitled "An Act to reduce revenue, equalize duties, and for other purposes," approved October first, eighteen hundred and ninety, as provides for and authorizes the issue of licenses to produce sugar, and for the payment of a bounty to the producers of sugar from beets, sorghum, or sugar cane, grown in the United States, or from maple sap produced within the United States, be, and the same is hereby repealed, and hereafter it shall be unlawful to issue any license to produce sugar or to pay any bounty for the production of sugar of any kind under the said Act.

182½. There shall be levied, collected, and paid on all sugars and on all tank bottoms, sirups of cane juice or of beet juice, melada, concentrated melada, concrete and concentrated molasses, a duty of forty per centum ad valorem, and upon all sugars above number sixteen Dutch standard in color and upon all sugars which have been discolored there shall be levied, collected, and paid a duty of one-eighth of one cent per pound in additiou to the said duty of forty per centum ad valorem; and all sugars, tank bottoms, sirups of cane juice or of beet juice, melada, concentrated melada, concrete or concentrated molasses, which are imported from or are the product of any country which at the time the same are exported therefrom pays, directly or indirectly, a bounty on
1894 the export thereof, shall pay a duty of one-tenth of one cent per pound in addition to the foregoing rates: *Provided*, That the importer of sugar produced in a foreign country, the Government of which grants such direct or indirect bounties, may be relieved from this additional duty under such regulations as the Secretary of the Treasury may prescribe, in case said importer produces a certificate of said Government that no indirect bounty has been received upon said sugar in excess of the tax collected upon the beet or cane from which it was produced, and that no direct bounty has been or shall be paid: *Provided further*, That nothing herein contained shall be so construed as to abrogate or in any manner impair or affect the provisions of the treaty of commercial reciprocity concluded between the United States and the King of the Hawaiian Islands on the thirtieth day of January, eighteen hundred and seventy-five, or the provisions of any Act of Congress heretofore passed for the execution of the same. That there shall be levied, collected, and paid on molasses testing above forty degrees and not above fifty-six degrees polariscope, a duty of two cents per gallon; if testing above fifty-six degrees polariscope, a duty of four cents per gallon.

557½. Molasses testing not above forty degrees polariscope test, and containing twenty per centum or less of moisture.

231. That on and after July first, eighteen hundred and ninety-one, and until July first, nineteen hundred and five, there shall be paid, from any moneys in the Treasury not otherwise appropriated, under the provisions of section three thousand six hundred and eighty-nine of the

Revised Statutes, to the producer of sugar testing not less than ninety degrees by the polariscope, from beets, sorghum, or sugar-cane grown within the United States, or from maple sap produced within the United States, a bounty of two cents per pound; and upon such sugar testing less than ninety degrees by the polariscope, and not less than eighty degrees, a bounty of one and three-fourths cents per pound, under such rules and regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe.

232. The producer of said sugar to be entitled to said bounty shall have first filed prior to July first of each year with the Commissioner of Internal Revenue a notice of the place of production, with a general description of the machinery and methods to be employed by him, with an estimate of the amount of sugar proposed to be produced in the current or next ensuing year, including the number of maple trees to be tapped, and an application for a license to so produce, to be accompanied by a bond in a penalty, and with sureties to be approved by the Commissioner of Internal Revenue, conditioned that he will faithfully observe all rules and regulations that shall be prescribed for such manufacture and production of sugar.

233. The Commissioner of Internal Revenue, upon receiving the application and bond hereinbefore provided for, shall issue to the applicant a license to produce sugar from sorghum, beets, or sugar-cane grown within the United States, or from maple sap produced within the United States at the place and with the machinery and by the methods described in the application; but said license shall not extend beyond one year from the date thereof.

234. No bounty shall be paid to any person engaged in refining sugars which have been imported into the United States, or produced in the United States upon which the bounty herein provided for has already been paid or applied for, nor to any person unless he shall have first been licensed as herein provided, and only upon sugar produced by such person from sorghum, beets, or sugar-cane grown within the United States, or from maple sap produced within the United States. The Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall from time to time make all needful rules and regulations for the manufacture of sugar from sorghum, beets, or sugar-cane grown within the United States, or from maple sap produced within the United States, and shall, under the direction of the Secretary of the Treasury, exercise supervision and inspection of the manufacture thereof.

235. And for the payment of these bounties the Secretary of the Treasury is authorized to draw warrants on the Treasurer of the United
1890 States for such sums as shall be necessary, which sums shall be certified to him by the Commissioner of Internal Revenue, by whom the bounties shall be disbursed, and no bounty shall be allowed or paid to any person licensed as aforesaid in any one year upon any quantity of sugar less than five hundred pounds.

236. That any person who shall knowingly refine or aid in the refining of sugar imported into the United States or upon which the bounty herein provided for has already been paid or applied for, at the place described in the license issued by the Commissioner of Internal Revenue, and any person not entitled to the bounty herein provided for, who shall apply for or receive the same, shall be guilty of a misdemeanor, and, upon conviction thereof, shall pay a fine not exceeding five thousand dollars, or be imprisoned for a period not exceeding five years, or both, in the discretion of the court.

237. All sugars above number sixteen Dutch standard in color shall pay a duty of five-tenths of one cent per pound: *Provided*, That all such sugars above number sixteen Dutch standard in color shall pay one-tenth of one cent per pound in addition to the rate herein provided for, when exported from, or the product of any country when and so long as such country pays or shall hereafter pay, directly or indirectly, a bounty on the exportation of any sugar that may be included in this grade which is greater than is paid on raw sugars of a lower saccharine strength; and the Secretary of the Treasury shall prescribe suitable rules and regulations to carry this provision into effect: *And provided further*, That all machinery purchased abroad and erected in a beet-sugar factory

and used in the production of raw sugar in the United States from beets produced therein shall be admitted duty free until the first day of July, eighteen hundred and ninety-two: *Provided*, That any duty collected on any of the above-described machinery purchased abroad and imported into the United States for the uses above indicated since January first, eighteen hundred and ninety, shall be refunded.

241. That the provisions of this act providing terms for the admission of imported sugars and molasses and for the payment of a bounty on sugars of domestic production shall take effect on the first day of April, eighteen hundred and ninety-one: *Provided*, That on and after the first day of March, eighteen hundred and ninety-one, and prior to the first day of April, eighteen hundred and ninety-one, sugars not exceeding number sixteen Dutch standard in color may be refined in bond without payment of duty, and such refined sugars may be transported in bond and stored in bonded warehouse at such points of destination as are provided in existing laws relating to the immediate transportation of dutiable goods in bond, under such rules and regulations as shall be prescribed by the Secretary of the Treasury.

726. Sugars, all not above number sixteen Dutch standard in color, all tank bottoms, all sugar drainings and sugar sweepings, sirups of cane juice, melada, concentrated melada, and concrete and concentrated molasses, and molasses. (Free.)

235. All sugars not above No. 13 Dutch standard in color shall pay duty on their polariscopic test as follows, viz:

236. All sugars not above No. 13 Dutch standard in color, all tank bottoms, sirups of cane-juice or of beet-juice, melada, concentrated melada, concrete and concentrated molasses, testing by the polariscope not above seventy-five degrees, shall pay a duty of one and forty-hundredths cent per pound, and for every additional degree or fraction of a degree shown by the polariscopic test, they shall pay four-hundredths of a cent per pound additional: [*a. Provided*, That concentrated melada, or concrete, shall hereafter be classed as sugar * * * and melada shall be known and defined as an article made in the process of sugar-making being the cane-juice boiled down to the sugar point and containing all the sugar and molasses resulting from the boiling process and without any process of purging or clarification, and any and all products of the sugar-cane imported in bags, mats, baskets or other than tight packages
1883 shall be considered sugar and dutiable as such. *And provided further*, That of the drawback on refined sugars exported allowed by section three thousand and nineteen of the Revised Statutes of the United States, only one per centum of the amount so allowed shall be retained by the United States. Act of March 3, 1875, sec. 3.]

237. All sugars above No. 13 Dutch standard in color shall be classified by the Dutch standard of color, and pay duty as follows, namely:

238. All sugar above No. 13 and not above No. 16 Dutch standard, two and seventy-five hundredths cents per pound.

239. All sugar above No. 16 and not above No. 20 Dutch standard, three cents per pound.

240. All sugars above No. 20 Dutch standard, three and fifty-hundredths cents per pound.

241. Molasses testing not above fifty-six degrees by the polariscope, shall pay a duty of four cents per gallon; molasses testing above fifty-six degrees, shall pay a duty of eight cents per gallon.

DECISIONS UNDER PARAGRAPH 209, ACT OF 1897.

(*a*) Sugar drainings are dutiable as molasses and not as a nonenumerated article.—T. D. 20613, G. A. 4339.

(*b*) Countervailing duty assessed on sugar from China in the absence of the certificate naming the country of origin. (See sec. 5 of this act and regulations, T. D. 18373 and 19108).—T. D. 21526, G. A. 4530.

(*c*) Sugar sweepings obtained from cargoes of refined sugar are not dutiable as refined sugar, but are dutiable according to polariscopic test at the rates prescribed in this paragraph. In assessing duty on sugar sweepings their

previous character and condition must be disregarded and neither their refinement nor their color considered.—T. D. 23854, G. A. 5173.

(*a*) Molasses was imported in hogsheads and tierces, none of which were marked, the tierces containing the better grade of molasses. *Held*, that the appraiser was justified in averaging the tests of samples taken from the tierces separately from those out of the hogsheads for the purpose of making his return of classification under this paragraph. It would seem that article 1375 of the Customs Regulations of 1899 should not be so construed as to require the averaging of samples of different grades of molasses imported under the same mark.—T. D. 24563, G. A. 5375.

(*b*) The phrases "testing by the polariscope" and "degrees shown by the polariscope" as used in this paragraph have no peculiar trade meaning, but are used descriptively, in their ordinary signification, as indicating a true polariscopic test. The regulations of the Secretary of the Treasury prescribing that a particular polariscopic test, made by special apparatus, shall determine the classification of imported sugars, in place of the former "commercial test," so called, are not unreasonable or violative of any provision of law.—United States *v.* Bartram et al. (131 Fed. Rep., 833; T. D. 25395), reversing Bartram et al. *v.* United States (123 Fed. Rep., 327) and affirming In re Bartram et al. (T. D. 20850, G. A. 4386); T. D. 25911, G. A. 5882.

(*c*) A brown-colored sugar under 16 Dutch standard, polarizing at about 81.60 degrees, which is shown to be the refuse or residue left over from a process of refining sugar, the refined sugar itself being separated from the mass, is dutiable under this paragraph according to the polariscopic test and not as "sugar which has gone through a process of refining," at the rate of 1.95 cents per pound.—T. D. 26511, G. A. 6079.

(*d*) Where sugars were imported and entered prior to the promulgation of the customs regulations of May 10, 1899, but such sugars were tested subsequent to said date, while the latter regulations were in force, such tests should be governed by these latter regulations and not by the prior ones which were superseded. While, as a general rule, laws have no retroactive force, the rule is different in reference to remedial statutes or those dealing with procedure only. The regulations of the Treasury Department would seem to be governed by a like principle. As absorption of sea water reduces the polariscopic test of sugar, no allowance should be made on account of the increased weight of sugar importations due to unusual absorption of sea water or moisture while on the voyage of importation. Retests of such sugars may be granted where the claim made by the importer, filed in due time, appears to be well founded and where the error claimed is shown to be as much as four-tenths of 1 degree by the polariscopic test.—T. D. 26809, G. A. 6181.

(*e*) The polariscopic test prescribed by the regulations of the Secretary of the Treasury to determine the classification of imported sugars (T. D. 18508 and T. D. 20707) having been held to be reasonable and not violative of any provision of law, such regulations must be complied with by customs officers (United States *v.* Bartram Brothers et al., 131 Fed. Rep., 833; T. D. 25393). Where the failure of the customs officers to comply with the customs regulations in the sampling and testing of imported sugar results in an illegal and inaccurate test, the Board of General Appraisers may determine the correct test from satisfactory evidence. Where Government samplers, under the supervision of the local appraiser, drawn insufficient samples from importations of sugar, put them in unsuitable cans, and allow them to remain exposed to the sun, so that they dry out, resulting in an increased polariscopic test prejudicial

to the rights of the importer, such tests are illegal and inaccurate.—T. D. 26628, G. A. 6118.

(*a*) In the matter of sugar and other merchandise dutiable by weight. Where imported merchandise is dutiable by weight the action of Government weighers is not subject to review by the Board so long as they act strictly within their statutory authority and proceed on no wrong principle in performing the duty imposed on them by law. This principle, however, does not apply where such irregularities occur in the weighing of goods as probably would lead to erroneous results, and in such case the Board will undertake to correct the weights returned by the Government weigher in accordance with the facts as shown by the evidence. The onus is on the importer, however, to furnish the Board with evidence satisfactorily showing the weight of imported merchandise when landed at the port of entry.—T. D. 28249, G. A. 6620.

(*b*) In respect to polariscopic tests of sugar drainings, if the regulations prescribed by the Secretary of the Treasury have been substantially followed the determinations made at the Government laboratory are conclusive, and it was held that where the average of such tests was fouud to be 56.025 the drainings should be classified as testing 56 degrees and above. The theory of de minimis non curat lex does not require that the fraction in excess of 56 degrees shall be disregarded. Sugar test regulations reviewed.—United States *v.* Lueder (154 Fed. Rep., 1; T. D. 27918), reversing 146 id., 149; T. D. 27186.

(*c*) The provision in this paragraph for sugar above No. 16 Dutch standard in color is not limited to cane sugar, but refers as well to beet sugar.—Franklin Sugar Refining Company *v.* United States (153 Fed. Rep., 653; T .D. 28056).

DECISIONS UNDER THE ACT OF 1894.

(*d*) Limitation of allowances for decrease of test in sugar under T. D. 16414, G. A. 3203.—T. D. 17481, G. A. 3620.

(*e*) As to values and tests of sugar.—T. D. 17572, G. A. 3663.

(*f*) Protests against reappraised values. Polariscope test of saccharine strength.—T. D. 17663, G. A. 3711.

(*g*) German refined sugar of a high grade tinctured with vanilla crystals is dutiable at 40 per cent and one-eighth and one-tenth cent per pound and not under paragraph 183 as tinctured sugar.—T. D. 17957, G. A. 3832.

(*h*) Sugar assessed at 40 per cent as sirup of cane juice. Claimed to be free as molasses testing not above 40 degrees, or dutiable at 2 cents or 4 cents or as a nonenumerated article. *Held*, that old samples are uureliable, and the first test accepted.—T. D. 17923, G. A. 3798.

(*i*) Matanzas centrifugal sugar testing not above No. 16 Dutch standard in color imported. It was found to test 93.43 degrees and was appraised at 1.998 cents per pound. The net weight was in excess of the invoice. Assessed at the value declared on the entry for sugar testing 95. *Held*, that it is and has been for years the well-known trade practice to purchase such sugars on a basis of 96 degrees, and that it is the established practice to allow one-sixteenth of a cent per pound for each degree such sugar tests less than 96 degrees and not less than 94 degrees and three thirty-seconds of 1 cent per pound for each degree less than 94 degrees. The collector should have deducted from the entered value one-sixteenth of a cent per pound and three thirty-seconds of 1 cent per pound for fifty-seven one-hundredths of a degree, leaving the entered value of the sugar testing 93.43 degrees 2.03223 cents per pound. No deduction can be made for nondutiable charges, the importer having certified that the charges entered in the invoice were included in the market value of the goods.—T. D. 17063, G. A. 3444.

(*a*) The invoice, though not so expressed, made in Spanish pounds. Three different classes embraced in the protest. (1) Embraces all sugars where the return of the appraiser shows the unit of weight was the pound of the invoice. (2) The return made contemporaneously with the appraisement shows that the unit was the American avoirdupois. (3) The return of the appraiser shows that he appraised the pound of the invoice, and a supplementary return made after the lapse of the two days allowed the importer, under section 13, act of June 10, 1890, within which to appeal. *Held*, that the protests are well taken in cases Nos. 1 and 3 and not well taken in No. 2.—T. D. 16647, G. A. 3292.

(*b*) The importer claimed the sugar to be dutiable on the weight when withdrawn from the warehouse, not upon the weight when entered. *Held*, (1) that section 50 of the act of October 1, 1890, is not repealed by the act of 1894; (2) that the phrase "duties based upon the weight of merchandise" does not describe goods which pay an ad valorem duty based upon the value of the goods in a foreign country and not upon the weight in the United States.—T. D. 16110, G. A. 3074.

(*c*) Molasses diluted by salt water during voyage should pay duty according to the decreased polariscope test and the increased quantity.—T. D. 18633, G. A. 4031.

(*d*) Molasses reported as testing above 56 degrees. A test made by direction of the Board shows 53.8 degrees, and the molasses held dutiable at 2 cents per gallon.—T. D. 16575, G. A. 3271.

(*e*) Additional duty on sugar.—T. D. 16414, G. A. 3203.

(*f*) Sugar from Germany is subject to the additional duty of one-tenth of a cent a pound.—T. D. 16641, G. A. 3286.

(*g*) Russian sugar imported from Germany is liable to the additional duty, in the absence of a certificate from the German Government that this sugar was not in receipt of a bounty.—T. D.. 18168, G. A. 3925.

(*h*) Sugar from Buenos Ayres is subject to the additional duty.—T. D. 18631, G. A. 4029.

(*i*) Sugar exported from France prior to April 7, 1897, is not subject to additional duty.—T. D. 18631, G. A. 4029.

(*j*) Holland does not pay directly or indirectly a bounty on sugar (Jan. 16, 1895).—T. D. 15673, G. A. 2854.

(*k*) Sugar from Holland and Belgium is not liable to the additional duty.—T. D. 18631, G. A. 4029.

(*l*) Moist or green sugars imported from Brazil, which are well known to lose from 14 to 16 per cent in weight on the voyage by drainage and evaporation, without any loss of value, whereby the market value per pound is correspondingly increased, may properly be increased in value by this percentage by the Appraisers under section 10, act of June 10, 1890.—American Sugar Refining Co. *v.* United States (C. C.), (91 Fed. Rep., 646).

(*m*) In the appraisal of duty on Brazilian sugar bought and shipped when green, and which necessarily loses weight and increases in value per pound by drainage during the voyage, such increase in value may properly be taken into account. The provision of section 19 of the act of June 10, 1890, is not intended to limit the Appraiser to a condition which existed at the time of the purchase, but was immediately to become altered until a new condition and value were reached, but is intended to apply to the condition of preparedness for shipment of the merchandise when bought. Affirming 91 Fed. Rep., 646.—American Sugar Refining Co. *v.* United States (C. C. A.), (99 Fed. Rep., 716).

(*a*) Sugars were shipped "green," that is, contained moisture, a certain portion of which drained on the voyage, whereby they decreased in weight and became more valuable. Duties were levied and collected upon the increased valuation. *Held*, that the appraisement was legal. Sustaining the Circuit Court of Appeals.—American Sugar Refining Co. *v.* United States (181 U. S., 610).

(*b*) Molasses tested by the United States examiner of drugs and polariscope test found to be 37.4 per cent moisture (19.4 per cent). Collector secured test by an outside chemist, which showed 21.7 per cent moisture, when duty was assessed at 20 per cent. Held to be exempt from duty.—T. D. 18415, G. A. 3972.

(*c*) Brazilian sugar bought and shipped when raw, which has lost weight and increased in value per pound by drainage during the voyage of importation, is dutiable upon the increased value per pound upon arrival in this country and not upon its value when shipped.—American Sugar Refining Company *v.* United States (181 U. S., 610), affirming 99 Fed. Rep., 716, and 91 Fed. Rep., 646, followed; T. D. 27085, G. A. 6282.

DECISIONS UNDER THE ACT OF 1890.

(*d*) The court does not decide whether the provision in this act respecting bounties on sugar is or is not unconstitutional, because it is plain from the act that these bounties do not constitute a part of the system of customs duties imposed by the act, and it is clear that the parts of the act imposing duties would remain in force even if these bounties were held to be unconstitutionally imposed.—Field *v.* Clark (143 U. S., 649, 694).

(*e*) Saccharine crystals of various sizes, known as English crystals, is pure sugar above No. 16 Dutch standard.—T. D. 13333, G. A. 1713.

(*f*) Chinese sugar cane held to be dutiable according to color and polariscope test under the provisions of the act of 1883, still in force.—T. D. 10907, G. A. 402.

(*g*) Peru does not pay an export bounty on cane sugar.—T. D. 12930, G. A. 1481.

(*h*) Sugar of a high grade refined in England is not subject to an additional duty. Where the identity of raw sugar is destroyed in the process of refining the resulting product is the product of the country in which the refining is done and not of the country in which the raw sugar was obtained.—T. D. 13612, G. A. 1884.

(*i*) Refined sugar produced and refined in France is not subject to additional duty.—T. D. 13612, G. A. 1884.

(*j*) Refined sugar produced in Austria and exported from Germany is subject to the additional duty.—T. D. 13612, G. A. 1884.

(*k*) Machinery made of wood, used for the purpose of planting beet-sugar seeds, is not free as machinery erected into a beet-sugar factory.—T. D. 12100, G. A. 962.

(*l*) Sugar molasses imported prior to April 1, 1891, is dutiable under the act of 1883.—T. D. 10515, G. A. 165.

(*m*) Maple sugar found to be not above No. 16 Dutch standard and to be free.—T. D. 11837, G. A. 828.

(*n*) Maple sirup is not free.—T. D. 11837, G. A. 828.

DECISIONS UNDER THE ACT OF 1883.

(*a*) Certain maple sugar held dutiable at 1.68 cents per pound.—T. D. 11710, G. A. 815.

(*b*) The treaty with the King of the Hawaiian Islands and the act giving it effect (19 Stat., 200), by which sugar from those islands was admitted into the United States free, did not operate under the previous treaty with the Dominican Republic so as to establish a like exemption as to sugar imported from that country.—Netherclift *v.* Robertson (27 Fed. Rep., 737).

(*c*) Sugar drainings or pumpings, polariscope test 46.79, held to be dutiable as molasses.—T. D. 10514, G. A. 164.

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*d*) Sugars imported in 1879 to which an artificial color was not given after they had been manufactured. *Held*, that under this section the sole test of their dutiable quality was their actual color, as graded by the Dutch standard, and that they were subject to the duty prescribed by schedule G, with 25 per cent added thereto under section 3, act of March 3, 1875 (18 Stat., 339).—Merritt *v.* Welsh (104 U. S., 694).

(*e*) Under section 58 of the act of 1799 both draft and tare are allowable on sugar imported in bags and subject to duty by weight.—Napier *v.* Barney (5 Blatchf., 191; 17 Fed. Cas., 1149).

(*f*) Under this act duty is to be assessed not upon the weight of sugar in the invoice but the weight when landed, although no express direction is contained in any law to make an allowance for loss of weight of sugar by drainage, and although the aggregate value is thus reduced below the aggregate cost named in the invoice.—Marriott *v.* Brune (9 How., 619, 632).

(*g*) The words "loaf sugar" must be understood according to their general meaning in trade and commerce and buying and selling. And if, upon the evidence it appeared that loaf sugar meant sugar in loaves, then crushed loaf sugar was not loaf sugar within the act.—United States *v.* Breed (1 Summ., 159; 24 Fed. Cas., 1222).

(*h*) Under this act duties did not accrue on refined sugar while it remained in the manufactory unsold, and consequently when this act was repealed by the act of April 6, 1802 (2 Stat., 148), the saving of duties which had accrued did not apply to such sugars.—Pennington *v.* Coxe (2 Cranch, 33).

(*i*) Though among sugar refiners sugars which have not undergone the process of claying may be spoken of as refined sugar, yet, if this term among the buyers and sellers of the country generally is applied only to lump and loaf sugar, the term in the acts of Congress must be construed to include only those articles.—Barlow *v.* United States (7 Pet., 404).

1897 **210.** Maple sugar and maple sirup, four cents per pound; glucose or grape sugar, one and one-half cents per pound; sugar cane in its natural state, or unmanufactured, twenty per centum ad valorem.

1894 183. * * * ; glucose, or grape sugar, fifteen per centum ad valorem; * * *

1890 240. Glucose, or grape sugar, three-fourths of one cent per pound.

1883 21. Glucose, or grape sugar, twenty per centum ad valorem.

1897 **211.** Saccharine, one dollar and fifty cents per pound and ten per centum ad valorem.

1894 183. * * * ; saccharine, twenty-five per centum ad valorem.

1890 [Not enumerated. Dutiable under paragraph 76, page 25.]

1883 [Not enumerated. Dutiable under paragraph 92, page 26.]

1897 **212.** Sugar candy and all confectionery not specially provided for in this Act, valued at fifteen cents per pound or less, and on sugars after being refined, when tinctured, colored or in any way adulterated, four cents per pound and fifteen per centum ad valorem; valued at more than fifteen cents per pound, fifty per centum ad valorem. The weight and the value of the immediate coverings, other than the outer packing case or other covering, shall be included in the dutiable weight and the value of the merchandise.

1894 183. Sugar candy and all confectionery, made wholly or in part of sugar, and on sugars after being refined, when tinctured, colored, or in any way adulterated, thirty-five per centum ad valorem; * * * .

229. * * * chocolate confectionery, thirty-five per centum ad valorem.

1890 238. Sugar candy and all confectionery, including chocolate confectionery, made wholly or in part of sugar, valued at twelve cents or less per pound, and on sugars after being refined, when tinctured, colored, or in any way adulterated, five cents per pound.

229. All other confectionery, including chocolate confectionery, not specially provided for in this act, fifty per centum ad valorem.

1883 242. Sugar candy, not colored, five cents per pound.

243. All other confectionery, not specially enumerated or provided for in this act, made wholly or in part of sugar, and on sugars after being refined, when tinctured, colored, or in any way adulterated, valued at thirty cents per pound or less, ten cents per pound.

244. Confectionery valued above thirty cents per pound, or when sold by the box, package, or otherwise than by the pound, fifty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 212, ACT OF 1897.

(*a*) Pastilles de reglisse in the form of pellets dutiable as confectionery and not under paragraph 29 as licorice nor paragraph 68 as a medicinal preparation.—T. D. 20035, G. A. 4257; T. D. 21571, G. A. 4544.

(*b*) Pastilles of various flavors, known as "florents reglisse," made of licorice extract, gum, and sugar, are dutiable as confectionery and not under paragraph 29 as licorice extracts nor under paragraph 68 as medicinal preparations. The articles being manufactures in part of extract of licorice are not dutiable as extracts of licorice.—T. D. 22896, G. A. 4893.

(*c*) The edible article known variously as "marchpane," "marzipan," or "marcipan," which consists of a composition of flour, sugar, almonds, etc., made in fancy forms, as cakes, berries, etc., is dutiable as confectionery and not under paragraph 263 as comfits, sweetmeats, etc.—T. D. 23115, G. A. 4944.

(*d*) So-called bastard Brazil nuts, a variety of nuts gathered on the Brazilian border, somewhat resembling the well-known edible Brazil nuts of commerce, but unknown as such to trade, and not edible, are dutiable as nuts not specially provided for and not free under paragraph 622 as Brazil nuts.—T. D. 22894, G. A. 4891.

(*e*) "Dragees," so called, consisting of small spherical objects with a silver coating, resembling in appearance gunshot of various sizes, having a sweet taste and the flavor of peppermint, containing over 80 per cent of sugar and used chiefly by bakers for decorating cakes, are dutiable under the provision for "sugar candy and all confectionery."—T. D. 24799, G. A. 5485.

(*f*) Biscuits or wafers dipped in chocolate are not confectionery.—T. D. 24915, G. A. 5545.

(*g*) Small cakes made from millet seed, sesamum seed, and sugar held to be dutiable as confectionery.—T. D. 24992, G. A. 5577.

(*a*) So-called pate de reglisse, consisting of small, square pellets or lozenges having a sweet taste and the flavor of vanilla, and advertised on the boxes as a remedy for colds and other affections of the chest and stomach, held to be dutiable as confectionery and not as medicinal preparations.—T. D. 25647, G. A. 5806.

(*b*) Mizuame, a Japanese product, consisting of a sweet, heavy sirup made from Italian millet rice, and barley malt, by a process of partial cooking and fermentation, and which is generally used in the manufacture of confectionery, is dutiable as an unenumerated manufactured article.—United States *v.* Takakuwa (2 Hawaiian Rep., 350; T. D. 26736), affirming T. D. 25259, G. A. 5669, followed; T. D. 26846, G. A. 6198.

(*c*) Small wafers and other shapes of sweetened chocolate, wrapped in papers of various colors and evidently intended to be sold as a confection, are dutiable as prepared chocolates and not as confectionery.—T. D. 27217, G. A. 6316.

(*d*) Bakery products in the form of biscuits, thin wafers, and other fancy forms composed of pastry, together with, in most instances, a sweetened filling, are not confectionery and are dutiable as unenumerated manufactured articles.—United States *v.* Meadows (154 Fed. Rep., 1004; T. D. 28004, affirming 147 Fed. Rep., 757; T. D. 27448, and T. D. 25731, G. A. 5830, followed; T. D. 28172, G. A. 6591.

(*e*) Dragees, small silver-coated pellets composed of sugar and starch, used by bakers and confectioners held not to be confectionery, but articles in part of silver. T. D. 24799, G. A. 5485, in effect overruled.—La Manna *v.* United States (T. D. 28187). Reversed by C. C. A. (T. D. 28862).

DECISIONS UNDER THE ACT OF 1890.

(*f*) Rock candy is dutiable at 5 cents per pound.—T. D. 13372, G. A. 1752.

(*g*) Syrian sweetmeats composed of nut oil 77.15 per cent, cane sugar 16.25 per cent, and glucose 6.60 per cent, held dutiable at 35 per cent.—T. D. 13793, G. A. 1987.

(*h*) Nonpareil sugar, consisting of minute pellets composed of refined cane sugar and starch, held dutiable as confectionery.—T. D. 11207, G. A. 566.

(*i*) Balls, shrimps, fishes, and other figures made of chocolate held dutiable as chocolate confectionery and not as chocolate.—T. D. 13869, G. A. 2022.

(*j*) Sweetened chocolate dutiable as chocolate confectionery and not as chocolate or as cocoa.—T. D. 14167, G. A. 2166.

SCHEDULE F.—TOBACCO AND MANUFACTURES OF.

213. Wrapper tobacco, and filler tobacco when mixed or packed with more than fifteen per centum of wrapper tobacco, and all leaf tobacco the product of two or more countries or dependencies when mixed or packed together, if unstemmed, one dollar and eighty-five cents per pound; if stemmed, two dollars and fifty cents per pound; filler tobacco not specially provided for in this Act, if unstemmed, thirty-five cents per pound; if stemmed, fifty cents per pound.

214. The term wrapper tobacco as used in this act means that quality of leaf tobacco which is suitable for cigar wrappers, and the term filler tobacco means all other leaf tobacco. Collectors of customs shall not permit entry to be made, except under regulations to be prescribed by the Secretary of the Treasury, of any leaf tobacco, unless the invoices of the same shall specify in detail the character of such tobacco, whether wrapper or filler, its origin and quality. In the examination for classification of any imported leaf tobacco, at least one bale, box, or package in every ten, and at least one in every invoice, shall be examined by the appraiser or person authorized by law to make such examination, and at least ten hands shall be examined in each examined bale, box, or package.

1897

184. Wrapper tobacco, unstemmed, imported in any bale, box, package, or in bulk, one dollar and fifty cents per pound; if stemmed, two dollars and twenty-five cents per pound.

185. Filler tobacco, unstemmed, imported in any bale, box, package, or in bulk, thirty-five cents per pound; if stemmed, fifty cents per pound: *Provided*, That the term wrapper tobacco, whenever used in this Act shall be taken to mean that quality of leaf tobacco known commercially as wrapper tobacco: *Provided further*, That the term filler tobacco, whenever used in this Act, shall be taken to mean all leaf tobacco unmanufactured, not commercially known as wrapper tobacco: *Provided further*, That if any leaf tobacco imported in any bale, box, package, or in bulk shall be the growth of different countries, or shall differ in quality and value, save as provided in the succeeding provision, then the entire contents of such bale, box, package, or in bulk shall be subject to the same duty as wrapper tobacco: *Provided further*, That if any bale, box, package, or bulk of leaf tobacco of uniform quality contains exceeding fifteen per centum thereof of leaves suitable in color, fineness of texture, and size for wrappers for cigars, then the entire contents of such bale, box, package, or bulk shall be subject to the same duty as wrapper tobacco: *Provided further*, That collectors shall not permit entry to be made, except under regulations to be prescribed by the Secretary of the Treasury, of any leaf tobacco imported in any bale, box, package, or in bulk, unless the invoices covering the same shall specify in detail the character of the leaf tobacco in such bale, box, package, or in bulk, whether wrapper or filler tobacco, Quebrado or self-working bales, as the case may be: *And provided further*, That in the examination for classification of any invoice of imported leaf tobacco at least one bale if less than ten bales, and one bale in every ten bales and more, if deemed necessary by the appraising officer, shall be examined by the appraiser or person authorized by law to make such examination, and for the purpose of fixing the classification and amount of duty chargeable on such invoice of leaf tobacco the examination of ten hands out of each examined bale thereof shall be taken to be a legal examination.

1894

242. Leaf tobacco suitable for cigar-wrappers, if not stemmed, two dollars per pound; if stemmed, two dollars and seventy-five cents per pound: *Provided*, That if any portion of any tobacco imported in any bale, box, or package, or in bulk shall be suitable for cigar-wrappers, the entire quantity of tobacco contained in such bale, box, or package, or bulk shall be dutiable; if not stemmed, at two dollars per pound; if stemmed, at two dollars and seventy-five cents per pound.

243. All other tobacco in leaf, unmanufactured and not stemmed, thirty-five cents per pound; if stemmed fifty cents per pound.

1890

246. Leaf tobacco, of which eighty-five per cent is of the requisite size and of the necessary fineness of texture to be suitable for wrappers, and of which more than one hundred leaves are required to weight a pound, if not stemmed, seventy-five cents per pound; if stemmed, one dollar per pound.

247. All other tobacco in leaf, unmanufactured and not stemmed, thirty-five cents per pound.

1883

DECISIONS UNDER PARAGRAPHS 213 AND 214, ACT OF 1897.

(*a*) The commercial bale of leaf tobacco is the unit for dutiable purposes under this and paragraph 214.—Following United States *v.* Blumlein (55 Fed. Rep. (C. C. A.), 383), and United States *v.* Rosenwald (C. C. A.), (67 Fed. Rep., 323); T. D. 18734, G. A. 4047.

(*b*) The usual coverings for imported tobacco on and prior to July 24, 1897, were burlaps and matting. Boxes are unusual coverings and therefore dutiable as manufactures of wood under paragraph 208 and are not free under section 19, act of June 10, 1890.—T. D. 21057, G. A. 4422.

(*c*) A bale of tobacco containing more than 15 per cent of wrapper, held dutiable as wrapper tobacco, and subject to duty under this act by virtue of

section 33 of this act, the goods having been imported in 1895, liquidated in 1895, reliquidated in 1898, and remaining in warehouse at the time of final liquidation.—T. D. 20955, G. A. 4401.

(*a*) All wrapper tobacco, wherever found in a bale and in whatever amount, is dutiable at $1.85 per pound. Where a bale contains over 15 per cent of wrapper, the entire contents become dutiable at $1.85 per pound. Where there is less than 15 per cent of wrapper the filler is dutiable at 35 cents per pound, and the wrapper at $1.85 per pound.—T. D. 18734, G. A. 4047, reversed; 87 Fed. Rep., 798 and 179 U. S. 463, followed; T. D. 22784, G. A. 4861.

(*b*) It is the meaning of this act to subject to different rates of duty the leaves of tobacco suitable for cigar wrappers and those not suitable when mixed in the same commercial bale or package. It is the meaning of this act to subject to the duty of $1.85 per pound the leaves of tobacco suitable for cigar wrappers, intermingled an the bales or packages of tobacco (unstemmed) of the description which, in their entirety at the date of the enactment, were commercially known in this country as "filler tobacco" and bought and sold by that name, notwithstanding such leaves constitute less than 15 per cent. This case was decided on a certificate of division from the Circuit Court of Appeals.—Rothschild *v.* United States (179 U. S., 463).

(*c*) Moisture absorbed by tobacco on an ocean voyage can not be said to be an impurity within the meaning of Seeberger *v.* Wright (157 U. S., 183), nor can it be considered as an independent nontaxable substance, though its amount can be estimated. The statutes contemplate and apply to merchandise which may be changed in weight.—United States *v.* Falk (204 U. S., 143; T. D. 27832).

(*d*) Latakia tobacco, imported in the leaf and unstemmed and assembled on strings inserted at one end of each, is not tobacco manufactured, and although not used or fit for cigar fillers is nevertheless dutiable as filler tobacco at the rate of 35 cents per pound under paragraph 213, by virtue of the definition of "filler tobacco" contained in paragraph 214.—T. D. 24333, G. A. 5316.

DECISIONS UNDER THE ACT OF 1894.

(*e*) Certain tobacco found to be dutiable as wrapper tobacco.—T. D. 15586, G. A. 2846.

(*f*) Certain Habana leaf tobacco held to be dutiable as wrapper.—T. D. 16735, G. A. 3323.

(*g*) Certain leaf tobacco unstemmed found to be wrapper.—T. D. 16825, G. A. 3344.

(*h*) Certain Mexican leaf tobacco found to be wrapper.—T. D. 17665, G. A. 3713.

(*i*) What is leaf tobacco stemmed.—T. D. 16535, G. A. 3253.

(*j*) Certain Mexican leaf tobacco, unstemmed, held not to be wrapper.—T. D. 17071, G. A. 3452.

(*k*) The bale is the unit for the estimate of percentages of grades and qualities.—T. D. 15692, G. A. 2873.

(*l*) Leaf tobacco mixed, Habana and Sumatra, in one package.—T. D. 18221, G. A. 3931.

DECISIONS UNDER THE ACT OF 1890.

(*m*) As to classification of Sumatra unstemmed leaf tobacco.—T. D. 12329, G. A. 1101.

(*n*) Sumatra tobacco in small bundles held to be dutiable at $2.75 per pound.—T. D. 13356, G. A. 1736.

(*a*) Certain Havana leaf tobacco held dutiable at $2 per pound and other of the same at 35 cents per pound.—T. D. 13434, G. A. 1771.

(*b*) Classification of certain tobacco.—T. D. 15311, G. A. 2745.

(*c*) As to tare on leaf tobacco.—T. D. 13511, G. A. 1813.

(*d*) The Board has never sustained a protest against the decision of the collector upon leaf tobacco in the absence of the merchandise or without an examination of the bales upon which protest was lodged, where the same could be had without great inconvenience or expense, or without adequate official samples, where such inconvenience or expense would be incurred.—T. D. 14376, G. A. 2260.

(*e*) Remedios tobacco held not to be wrapper.—T. D. 11203, G. A. 562.

(*f*) Certain Cuban leaf tobacco held not to be wrapper.—T. D. 11217, G. A. 576.

(*g*) Certain Havana leaf tobacco found not to contain wrapper tobacco.—T. D. 11231, G. A. 590; T. D. 12526, G. A. 1210.

(*h*) Certain Mexican leaf tobacco held dutiable at 35 per cent.—T. D. 14221, G. A. 2185.

(*i*) The portions of leaf tobacco which break off in handling the tobacco before it is stemmed, or in the process of shipping, and are swept up, and are and can be used only for cigarettes and the fillers of the cheaper grades of cigars, and are not covered by any paragraph may fairly be classified under the provision for all other leaf tobacco, unmanufactured.—Schroeder *v.* United States (C. C.), (87 Fed. Rep., 201). Same *v.* Same (C. C. A.), (93 Fed. Rep., 448).

(*j*) On a question whether unstemmed Sumatra tobacco was suitable for cigar wrappers and therefore dutiable at $2 per pound, there was an irreconcilable conflict between the witnesses for the importer and those for the Government, the former claiming that the tobacco was too brittle for wrappers; but it appeared that a large part of the tobacco had already been sold for wrappers at $2.65 per pound, while its value for fillers could not exceed $1 or $1.25 per pound, and that it had been made into cigars, and sold to the trade. Pending the cause, cigars were made from samples and were apparently of good quality, and had not deteriorated by drying during the course of five months. *Held*, that the tobacco was dutiable at $2 per pound.—In re Phelps (C. C.), (53 Fed. Rep., 238).

(*k*) If a bale of tobacco contained any portion suitable for cigar wrappers the whole bale was dutiable as "suitable for cigar wrappers" and the court has no discretion to determine whether there was an appreciable percentage of such tobacco in the bale.—Stachelberg *v.* United States (C. C.), (72 Fed. Rep., 50).

DECISIONS UNDER THE ACT OF 1883.

(*l*) Assessment of duty on tobacco sustained.—T. D. 10233, G. A. 11.

(*m*) One bale in ten of plantation lots is a fair and lawful examination under R. S. 2901.—T. D. 14248, G. A. 2212.

(*n*) The bale is the unit and a bale of leaf tobacco of which 85 per cent is of the requisite fineness, size, and weight is dutiable at 75 cents.—T. D. 14248, G. A. 2212.

(*o*) The unit upon which the percentage is to be calculated is the bale as packed at the plantation if such bale is imported without any change other than such as is occasioned by sampling, or for the purpose of transportation, and reaches the hands of the consumer in that condition, through the ordinary

channels of commerce; and duties can not be assessed according to the proportions of the different qualities found in an entire lot, consisting of several bales, as ascertained by an examination of sample bales.—49 Fed. Rep., 228 affirmed. In re Blumlein (C. C. A.), (55 Fed. Rep., 383); Hubbard *v.* Soby (C. C. A.), (55 Fed. Rep., 388).

(*a*) The 85 per cent clause does not refer merely to size and fineness, but to size, fineness, and weight.—Id.

(*b*) Bales of leaf tobacco were imported, distinct parts of each of which were composed of tobacco unstemmed, more than 85 per cent of which was of size and texture suitable for wrappers, and of which more than one hundred leaves would be required to weigh a pound, and the remaining parts of each were composed of tobacco of inferior quality, sufficient in quantity to reduce each below the requisite 85 per cent with strips of paper of cloth between to mark the extent of the different qualities which were separated after importation. *Held*, that the part which was of this superior quality was dutiable at 75 cents per pound.—Falk *v.* Robertson (25 Fed. Rep., 897).

(*c*) Tobacco was imported in bales each of which contained a quantity of leaf tobacco answering the description in the statute of that answering 85 cents per pound, except that it formed only about 83 per cent of the contents of the bale. The rest of the bale consisting of inferior leaf tobacco called "fillers" which was separated from the 75 cent tobacco by strips of cloth or paper, making the one kind readily separable from the other on the opening of the bale. More than 85 per cent of the 75 cent tobacco answered the description of tobacco dutiable at that rate. *Held*, that the whole of the 75 cent tobacco was dutiable at that rate and the contents of the bale as a whole were not dutiable at 35 cents per pound. The unit upon which the 85 per cent was to be calculated was not the entire bale.—The case of Merritt *v.* Welsh (104 U. S., 694), distinguished; Falk *v.* Robertson (137 U. S., 225).

(*d*) In determining the classification of leaf tobacco the unit to which the percentage test is to be applied is the commercial bale.—United States *v.* Rosenwald (C. C. A.), (67 Fed. Rep., 323).

(*e*) The burden is not upon the Government to show that the collector's classification is correct, but the presumption is in favor of its correctness and the burden is upon the importer to show that it is not correct; and this burden is not sustained by the fact that the collector's examination was only of ten hands of tobacco, drawn from representative bales, nor by showing that a method was pursued which was wholly inadequate to ascertain what percentage in any bale consisted of a higher grade, and that the method was erroneous because it sought to determine the percentage, not by aggregating the leaves in the whole number of hands examined, but aggregating the hands containing the higher grades.—59 Fed. Rep., 765, reversed; United States *v.* Rosenwald (C. C. A.), (67 Fed. Rep., 323).

(*f*) The provision imposing a duty upon leaf tobacco evidently requires that 85 per cent of half leaves are to be of the requisite size and necessary fineness of texture for wrappers, or, in other words, that each of the 85 half leaves out of 100 half leaves must contain a portion sufficiently fine in texture of the requisite size to make at least one wrapper.—Erhardt *v.* Schroeder (155 U. S., 124).

(*g*) The further provision "of which more than 100 leaves are required to weigh a pound," refers to whole leaves in their natural state.—Id.

(*h*) Unstemmed Sumatra leaf tobacco consisting of 37 bales composed, as to marks and numbers, of three lots, the tobacco being packed in the usual

manner; weighed by the United States weigher upon arrival; one bale in ten being sent to the appraisers stores for examination and being there examined by opening each of the sample bales in the usual manner employed in making such examinations, and ten hands being withdrawn from each sample bale duly examined and found to consist entirely of leaves suitable in size and fineness of texture for cigar wrappers; and the hands being thereupon weighed and the leaves counted, and the proportion of hands containing leaves requiring more than 100 to weigh a pound, and those containing leaves less than 100 to the pound, being ascertained and separated; and the same proportions being calculated upon the sample bale and upon the lot represented by such sample bale; such proportion consisting, in the case of the first lot, of 20 per cent of the tobacco found to be of leaves requiring more than 100 to weigh a pound, and 80 per cent of leaves running less than 100 to the pound; in the second lot of 18 bales all of the hands being found to contain leaves requiring less than 100 to the pound; in the third lot of 9 bales 60 per cent being found to contain leaves requiring more than 100 to the pound, and 40 per cent containing leaves of less than 100 to the pound; and the duty being thereupon assessed upon the tobacco at the rate of 75 cents per pound upon the proportion containing leaves requiring more than 100 to the pound, and 35 cents per pound upon the proportion consisting of leaves running less than 100 to the pound. *Held*, that the proceedings of the collector in ascertaining the character, size, fineness, and weight of the tobacco were regular and proper, but that the result of his examination showing that in no distinguishable mass of the tobacco was there 85 per cent of the requisite size and of the necessary fineness of texture, and of which more than 100 leaves were required to weigh a pound, the whole 37 bales were dutiable under this paragraph and not at 75 cents per pound under paragraph 246.—Reversing the Board. In re Blumlein (C. C.), (49 Fed. Rep., 228).

(*a*) But one rate of duty is payable upon the whole unit of quantity, whatever that may be; and whether that rate is 75 or 35 per cent depends upon whether the percentage of wrappers in the unit is greater or less than 85 per cent.—Soby *v.* Hubbard (C. C.), (49 Fed. Rep., 234).

(*b*) The unit of quantity under the statute is the separated quantity of leaf tobacco, unstemmed, of a uniform grade; and where the entry consists of many bales of the same brand, honestly and fairly packed, the rate of duty is determined by ascertaining whether the percentage of wrappers in the whole lot is greater or less than 85 per cent.—Id.

(*c*) Certain Sumatra leaf tobacco, unstemmed, imported from Bremen consisting of 54 bales, packed in the usual way and divided into seven plantation lots, of which merchandise 9 bales, being one in six of the whole importation, and in two instances 2 bales of each plantation lot, were examined by the examiner and appraiser by opening each of the 9 representative bales and drawing from different parts of each bale ten hands of tobacco, carefully examining such hands as to fineness of texture and the quality of the tobacco, weighing each of such hands to ascertain where the leaves of the tobacco ran more than 100 to the pound or less, the classification of the collector and the liquidation being based upon the percentages of tobacco showing more or less than 100 leaves to the pound as applied to the sample bale and also to the entire plantation lot represented by such bales, all the percentages of tobacco thus shown to be of leaves requiring more than 100 to weigh a pound were assessed at 75 cents per pound, and all the percentages showing leaves running less than 100 to the pound was assessed at 35 cents per pound. *Held*, that the examination was not sufficient to show any bale to be dutiable at 75 cents, and the whole

should be subject to duty at 35 cents.—In re Rosenwald (C. C.), (59 Fed. Rep., 765); reversed by the Circuit Court of Appeals (67 Fed. Rep., 323).

1897 **215.** All other tobacco, manufactured or unmanufactured, not specially provided for in this Act, fifty-five cents per pound.

1894 186. Tobacco, manufactured or unmanufactured, of all descriptions, not specially enumerated or provided for in this Act, forty cents per pound.

1890 244. Tobacco, manufactured, of all descriptions, not specially enumerated or provided for in this act, forty cents per pound.

1883 249. Tobacco, manufactured, of all descriptions, and stemmed tobacco, not specially enumerated or provided for in this act, forty cents per pound.

251. Tobacco, unmanufactured, not specially enumerated or provided for in this act, thirty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 215, ACT OF 1897.

(*a*) Scrap tobacco, consisting of small pieces falling from leaf tobacco during the process of manufacturing cigars, and ordinarily used for filler purposes, is dutiable as not specially provided for, and not under paragraphs 213 and 214, as leaf tobacco, stemmed nor as waste.—T. D. 22635, G. A. 4814.

(*b*) It is error for the collector to take duty on the basis of the weight indicated by the internal-revenue stamps affixed to packages of manufactured tobacco, instead of the weight returned by the United States weigher. Duty can be collected only upon the amount of merchandise actually arriving in our ports.—Marriott *v.* Brune (9 How., 619) followed; T. D. 24038, G. A. 5222.

(*c*) Latakia tobacco imported in the leaf and unstemmed and assembled on strings inserted in one end of each, is not tobacco manufactured.—T. D. 24333, G. A. 5316.

(*d*) Small pieces of leaf tobacco, a by-product in the manufacture of cigars, held dutiable as tobacco unmanufactured and not as filler tobacco or as waste.—Dominguez *v.* United States (122 Fed Rep., 556) followed; T. D. 24580, G. A. 5385.

DECISIONS UNDER THE ACT OF 1890.

(*e*) Leaf tobacco scraps which are the remnants of tobacco, left after making cigars, and are used in the manufacture of snuff, cigarettes, and cheap cigars, are dutiable under this paragraph and not as waste, nor as nonenumerated goods.—Sheldon *v.* United States; Castro *v.* Same (C. C. A.), (55 Fed. Rep., 818).

DECISIONS UNDER THE ACT OF 1883.

(*f*) Scrap tobacco, consisting of scraps or pieces broken or cut off in the manufacture of cigars, and scraps from the tables of cigar rollers, are unmanufactured tobacco.—Cohn *v.* Spalding (24 Fed. Rep., 19); Castro *v.* Seeberger (C. C.), (40 Fed. Rep., 531).

(*g*) Tobacco scrap, consisting of clippings from the ends of cigars and pieces broken from the tobacco of which cigars are manufactured in the process of such manufacture, the said clippings not being fit for any use in the condition in which the same are imported and their only use being to be manufactured into cigarettes and smoking tobacco are unmanufactured tobacco.—Seeberger *v.* Castro (153 U. S., 32).

1897 **216.** Snuff and snuff flour, manufactured of tobacco, ground dry, or damp, and pickled, scented, or otherwise, of all descriptions, fifty-five cents per pound.

187. Snuff and snuff flour, manufactured of tobacco, ground dry or
1894 damp, and pickled, sceuted, or otherwise, of all descriptions, fifty cents per pound.

245. Snuff and snuff flour, manufactured of tobacco, ground dry, or
1890 damp, and pickled, scented, or otherwise, of all descriptions, fifty cents per pound.

250. Snuff and snuff-flour, manufactured of tobacco, ground, dry, or
1883 damp, and pickled, scented, or otherwise, of all descriptions, fifty cents per pound.

217. Cigars, cigarettes, cheroots of all kinds, four dollars and fifty
1897 cents per pound and twenty-five per centum ad valorem; and paper cigars and cigarettes, including wrappers, shall be subject to the same duties as are herein imposed upon cigars.

188. Cigars, cigarettes, and cheroots of all kinds, four dollars per
1894 pound and twenty-five per centum ad valorem; and paper cigars and cigarettes, including wrappers, shall be subject to the same duties as are herein imposed upon cigars.

246. Cigars, cigarettes, and cheroots of all kinds, four dollars and
1890 fifty cents per pound and twenty-five per centum ad valorem; and paper cigars and cigarettes, including wrappers, shall be subject to the same duties as are herein imposed upon cigars.

245. Cigars, cigarettes, and cheroots of all kinds, two dollars and
1883 fifty cents per pound and twenty-five per centum ad valorem; but paper cigars and cigarettes, including wrappers, shall be subject to the same duties as are herein imposed upon cigars.

DECISIONS UNDER PARAGRAPH 217, ACT OF 1897.

(*a*) The stamp tax on cigars imposed by Cuba should be included in dutiable value in the absence of satisfactory evidence that the market value is unaffected by the tax.—T. D. 10403, G. A. 94.

(*b*) Under regulations of the Treasury Department (T. D. 6841 and 9119) permitting a passenger to bring in free, as personal effects, not exceeding 50 cigars, Mexican cigars so brought into this country are not subject to internal-revenue tax.—Nichols *v.* United States (C. C. A.), (106 Fed. Rep., 672).

(*c*) Cigars gratuitously distributed in large quantities to the jury of awards at the Pan-American Exposition were properly assessed for duty under the provisions of this paragraph.—T. D. 23485, G. A. 5066.

SCHEDULE G.—AGRICULTURAL PRODUCTS AND PROVISIONS.

218. Cattle, if less than one year old, two dollars per head; all other
1897 cattle if valued at not more than fourteen dollars per head, three dollars and seventy-five cents per head; if valued at more than fourteen dollars per head, twenty-seven and one-half per cent ad valorem.

1894 [Not enumerated. Dutiable under paragraph 189, page 299.]

248. Cattle, more than one year old, ten dollars per head; one year
1890 old or less, two dollars per head.

1883 [Not enumerated. Dutiable under paragraph 252, page 299.]

DECISIONS UNDER PARAGRAPH 218, ACT OF 1897.

(*d*) Cattle 1 year old or over dutiable either at a specific or an ad valorem rate, according to the value per head, are merchandise subject to a duty "based upon or regulated" by the value thereof, and an additional duty accrues in case of undervaluation.—T. D. 22598, G. A. 4802.

1897 **219.** Swine, one dollar and fifty cents per head.

1894 [Not enumerated. Dutiable under paragraph 189, page 299.]

1890 249. Hogs, one dollar and fifty cents per head.

1883 [Not enumerated. Dutiable under paragraph 252, page 299.]

DECISIONS UNDER PARAGRAPH 219, ACT OF 1897.

(*a*) The word "swine" as used in this paragraph includes all animals of the hog species, whether domestic or wild, and, accordingly, wild boars are dutiable as swine and not under paragraph 222 as live animals not specially provided for.—T. D. 22586, G. A. 4796.

1897 **220.** Horses and mules, valued at one hundred and fifty dollars or less per head, thirty dollars per head; if valued at over one hundred and fifty dollars, twenty-five per centum ad valorem.

1894 [Not enumerated. Dutiable under paragraph 189, page 299.]

1890 247. Horses and mules, thirty dollars per head: *Provided*, That horses valued at one hundred and fifty dollars and over shall pay a duty of thirty per centum ad valorem.

1883 [Not enumerated. Dutiable under paragraph 252, page 299.]

DECISIONS UNDER PARAGRAPH 220, ACT OF 1897.

(*b*) A pony is dutiable as a horse under this paragraph.—T. D. 28034, G. A. 6565.

DECISIONS UNDER THE ACT OF 1890.

(*c*) Ten horses imported from Canada by a person owning lands in Vermont and Canada and duty paid in December, 1889. In the spring of 1891 the horses were taken to Canada to pasture or work on farm and kept there until November, 1891, when they were brought back to the United States. Held to have been exported and again imported and to be dutiable on reimportation.—T. D. 12624, G. A. 1273.

1897 **221.** Sheep, one year old or over, one dollar and fifty cents per head; less than one year old, seventy-five cents per head.

1894 [Not enumerated. Dutiable under paragraph 189, page 299.]

1890 250. Sheep, one year old or more, one dollar and fifty cents per head; less than one year old, seventy-five cents per head.

1883 [Not enumerated. Dutiable under paragraph 252, page 299.]

1897 **222.** All other live animals, not specially provided for in this act, twenty per centum ad valorem.

1894 189. All live animals, not specially provided for in this act, twenty per centum ad valorem.

1890 251. All other live animals, not specially provided for in this act, twenty per centum ad valorem.

1883 252. Animals, live, twenty per centum ad valorem.

DECISIONS UNDER THE ACT OF 1890.

(*d*) Lions and leopards for breeding purposes are dutiable.—T. D. 12429, G. A. 1167.

(*e*) An elephant, zebra, and other wild animals for the zoological garden at Glen Island held dutiable.—T. D. 14704, G. A. 2426.

DECISIONS UNDER ACT OF MAY 16, 1866 (14 STAT., 48).

(*f*) Under this act, imposing a duty on "all live animals," singing birds are subject to duty.—Reiche *v.* Smythe (7 Blatchf., 235; 20 Fed. Cas., 479).

(*a*) This conclusion is not affected by the fact that in section 23, act of March 2, 1861, "animals, living, of all kinds," and also "birds, singing," were exempt.—Id.

(*b*) The fact that singing birds are specially mentioned in the previous act does not warrant the inference that they are not included in the general term "live animals" in this act.—Id.; reversed (13 Wall., 162).

(*c*) The act of March 2, 1861 (12 Stat., 193, 198, sec. 23), placed on the free list "animals, living, of all kinds; birds, singing and other, and land and water fowls." This being in force, the act of May 16, 1866 (14 Stat., 48), imposed a duty on "all horses, mules, cattle, sheep, hogs, and other live animals." *Held*, that birds were not included in the term "other live animals." The second statute must be read in the light of the first.—Reiche *v.* Smythe (13 Wall., 162).

1897 **223.** Barley, thirty cents per bushel of forty-eight pounds.

1894 191. Barley, * * * thirty per centum ad valorem; * * * .

1890 252. Barley, thirty cents per bushel of forty-eight pounds.

1883 260. * * * barley, ten cents per bushel.

1897 **224.** Barley-malt, forty-five cents per bushel of thirty-four pounds.

1894 191. * * * barley malt, forty per centum ad valorem.

1890 253. Barley malt, forty-five cents per bushel of thirty-four pounds.

1883 262. Barley malt, per bushel of thirty-four pounds, twenty cents.

1897 **225.** Barley, pearled, patent, or hulled, two cents per pound.

1894 191. Barley, * * * pearled, patent, or hulled, thirty per centum ad valorem; * * *.

1890 254. Barley, pearled, patent, or hulled, two cents per pound.

1883 261. Barley, pearled, patent, or hulled, one-half cent per pound.

1897 **226.** Buckwheat, fifteen cents per bushel of forty-eight pounds.

1894 190. Buckwheat, * * * twenty per centum ad valorem, * * *.

1890 255. Buckwheat, fifteen cents per bushel of forty-eight pounds.

1883 [Not enumerated.]

1897 **227.** Corn or maize, fifteen cents per bushel of fifty-six pounds.

1894 190. * * * corn or maize, * * * twenty per centum ad valorem, * * *.

1890 256. Corn or maize, fifteen cents per bushel of fifty-six pounds.

1883 263. Indian corn or maize, ten cents per bushel.

1897 **228.** Corn meal, twenty cents per bushel of forty-eight pounds.

1894 190. * * * cornmeal, * * * twenty per centum ad valorem, * * *.

1890 257. Corn meal, twenty cents per bushel of forty-eight pounds.

1883 265. Corn meal, ten cents per bushel of forty-eight pounds.

1897 **229.** Macaroni, vermicelli, and all similar preparations, one and one-half cents per pound.

1894 192. Macaroni, vermicelli, and all similar preparations, twenty per centum ad valorem.

1890 258. Macaroni, vermicelli, and all similar preparations, two cents per pound.

1883 735. Macaroni and vermicelli. (Free).

1897 **230.** Oats, fifteen cents per bushel.

1894 190. * * * oats, * * * twenty per centum ad valorem, * * *

1890 259. Oats, fifteen cents per bushel.

1883 264. Oats, ten cents per bushel.

1897 **231.** Oatmeal and rolled oats, one cent per pound; oat hulls, ten cents per hundred pounds.

1894 190. * * * oatmeal, fifteen per centum ad valorem.

1890 260. Oatmeal, one cent per pound.

1883 266. Oatmeal, one-half cent per pound.

DECISIONS UNDER PARAGRAPH 231, ACT OF 1897.

(*a*) So-called "oat feed," "oatmeal feed," or "ground oat hulls," consisting of a by-product in the manufacture of table cereals made up of oat hulls or particles of oat hulls mixed with meal, dust, screenings, and other refuse, and which is used for feeding cattle, is dutiable as "oat hulls."—United States *v.* McGettrick (139 Fed. Rep., 304; T. D. 26596), reversing T. D. 25235, G. A. 5656, followed; T. D. 26836, G. A. 6194.

1897 **232.** Rice, cleaned, two cents per pound; uncleaned rice, or rice free of the outer hull and still having the inner cuticle on, one and one-fourth cents per pound; rice flour, and rice meal, and rice broken which will pass through a sieve known commercially as number twelve wire sieve, one-fourth of one cent per pound; paddy, or rice having the outer hull on, three-fourths of one cent per pound.

1894 193. Rice, cleaned, one and one-half cents per pound; uncleaned rice, or rice free of the outer hull and still having the inner cuticle on, eight-tenths of one cent per pound; rice flour and rice meal, and rice, broken, which will pass through a sieve known commercially as number twelve wire sieve, one-fourth of one cent per pound; paddy, or rice having the outer hull on, three-fourths of one cent per pound.

1890 261. Rice, cleaned, two cents per pound; uncleaned rice, one and one-quarter cents per pound; paddy, three-quarters of one cent per pound; rice-flour, rice-meal, and rice, broken, which will pass through a sieve known commercially as number twelve wire sieve, one fourth of one cent per pound.

1883 270. Rice, cleaned, two and one-fourth cents per pound; uncleaned, one and one-half cents per pound.
271. Paddy, one and one-fourth cents per pound.
272. Rice-flour and rice-meal, twenty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 232, ACT OF 1897.

(*b*) Paddy or rice with the outer hull on held dutiable at three-fourths of 1 cent per pound and not under paragraph 254 as seeds not specially provided for.—T. D. 21082, G. A. 4429.

(*c*) Ground rice in the form of flour, known as rice flour, is dutiable as such and not under paragraph 285 as a preparation fit for use as starch, even if suitable for such use.—T. D. 22229, G. A. 4709.

(*d*) Broken rice that will not pass through the No. 12 sieve used by direction of the Secretary of the Treasury in the examination of rice by customs officers is not dutiable at the 1¼-cent per pound rate herein. There being several different sieves known as No. 12 in use commercially, with different size meshes, it was legal for the Secretary to prescribe the particular sieve to be used by customs officers.—Wakem *v.* United States (147 Fed. Rep., 874; T. D. 27395) affirming T. D. 24492, G. A. 5350.

DECISIONS UNDER THE ACT OF 1894.

(*e*) Rice which is free of the outer hull and which has also been deprived of the inner cuticle is dutiable as cleaned.—T. D. 16017, G. A. 3041; T. D. 17758, G. A. 3744.

(*a*) Rice which has been through only one process, the milling stone, which is free of the outer hull and having the inner cuticle on, is dutiable at eight-tenths of 1 cent per pound.—T. D. 18015, G. A. 3859.

(*b*) The article known as "brown Japan rice," with the outer hull of "paddy" removed, and which consists of rice with the inner or yellow cuticle still on the grain, is dutiable as uncleaned and not as cleaned rice.—T. D. 18162, G. A. 3919.

(*c*) Patna or Bengal rice, which contains 5 per cent of rice polish, the outer hull having been removed and also the inner cuticle, is dutiable as cleaned rice and not as uncleaned rice nor under section 3 as a nonenumerated article. The alternative phrase "or rice free of the outer hull and still having the inner cuticle on" is intended as a legislative definition of uncleaned rice.—T. D. 16957, G. A. 3385.

(*d*) The specific descriptions in this paragraph are intended to define all kinds of imported rice, and, accordingly, rice from which not only the outer hull, but also the inner cuticle, has been removed, though commercially known prior to this act as uncleaned rice, is not entitled to be classified as such, but is dutiable as cleaned rice. Sustaining T. D. 16957, G. A. 3385.—Talmage *v.* United States (C. C.), 77 Fed. Rep., 826); Same *v.* Same (C. C. A.), (80 Fed. Rep., 887).

DECISIONS UNDER THE ACT OF 1890.

(*e*) Patna rice with the husk, cuticle, and bran removed, still containing rice dust or rice polish, sometimes called rice flour, in quantities of from 1½ to 15 per cent, is cleaned rice.—T. D. 12253, G. A. 1067; T. D. 13231, G. A. 1652.

(*f*) Rice which has been subjected to the milling and treatment necessary to produce cleaned rice, from the kernels of which the inner cuticle and outer husk have been removed and all extraneous matter separated, is cleaned rice. The fact that the rice has been damaged by weevils or worms, which left a powdery substance mixed with the grain, does not make it uncleaned rice.—T. D. 12340, G. A. 1112.

DECISIONS UNDER THE ACT OF 1883.

(*g*) Where an importer has caused rice to be ground before shipment into granules of sufficient fineness to entitle it, under the rulings of the Treasury Department, to be entered at a lower rate of duty than unground rice, the cost of granulation forms part of the dutiable value of the article and can not be deducted by the importer under section 7, act of 1883, as a nondutiable charge.—Bullock *v.* Magone (C. C.), (39 Fed. Rep., 191).

(*h*) Patna rice of which the hull and inner cuticle had been removed, and Siam rice which had been hulled, sifted, and cleaned, is uncleaned rice and subject to the duty appropriate thereto. This ruling reverses the decisions of June 14, 1865; October 15, 1866, and December 3, 1874 (T. D. 2026).—T. D. 3137.

1897 **233.** Rye, ten cents per bushel; rye flour, one-half of one cent per pound.

1894 190. * * * rye, rye flour, * * * twenty per centum ad valorem, * * * .

1890 { 262. Rye, ten cents per bushel.
263. Rye flour, one-half of one cent per pound.

1883 { 260. Rye * * *, ten cents per bushel.
267. Rye flour, one-half cent per pound.

1897 **234.** Wheat, twenty-five cents per bushel.

1894 190. * * * wheat, * * * twenty per centum ad valorem, * * * .

1890 264. Wheat, twenty-five cents per bushel.

1883 259. Wheat, twenty cents per bushel.

DECISIONS UNDER PARAGRAPH 234, ACT OF 1897.

(*a*) Wheat which has been injured by frost before being fully ripened, which is but little inferior to wheat of the best grade for seeding purposes, which is actually dealt in as wheat, and which is shown to be suitable for use as human food, is dutiable as wheat. T. D. 25626, G. A. 5796, reversed.—United States *v.* Devereux (135 Fed. Rep., 428; T. D. 26160).

DECISIONS UNDER THE ACT OF 1894.

(*b*) Green kern is dutiable as wheat and not as grain nor as a vegetable.—T. D. 15948, G. A. 2974.

(*c*) Seed wheat is dutiable as wheat and not as agricultural seeds.—T. D. 16436, G. A. 3225.

1897 **235.** Wheat flour, twenty-five per centum ad valorem.

1894 190. * * * wheat flour, twenty per centum ad valorem, * * * .

1890 265. Wheat flour, twenty-five per centum ad valorem.

1883 268. Wheat flour, twenty per centum ad valorem.

1897 **236.** Butter, and substitutes therefor, six cents per pound.

1894 194. Butter, and substitutes therefor, four cents per pound.

1890 266. Butter, and substitutes therefor, six cents per pound.

1883 257. Butter, and substitutes therefor, four cents per pound.

DECISIONS UNDER PARAGRAPH 236, ACT OF 1897.

(*d*) So-called "ghee," an oily substance consisting of the fatty portion of sheep's milk and used chiefly for cooking, is dutiable either directly or by similitude as butter.—T. D. 27180, G. A. 6307; affirmed in Sahadi *v.* United States (152 Fed. Rep., 486; T. D. 27770), T. D. 28546.

1897 **237.** Cheese, and substitutes therefor, six cents per pound.

1894 195. Cheese, four cents per pound.

1890 267. Cheese, six cents per pound.

1883 256. Cheese, four cents per pound.

DECISIONS UNDER THE ACT OF 1890.

(*e*) Glass jars or cases with metal tops, filled with roquefort, are free as usual coverings for goods paying a specific duty.—T. D. 14219, G. A. 2183.

(*f*) Glass jars containing cheese and being the usual coverings for cheese are free and not dutiable as bottle glassware.—T. D. 15819, G. A. 2919.

1897 **238.** Milk, fresh, two cents per gallon.

1894 554. Milk, fresh. (Free.)

1890 268. Milk, fresh, five cents per gallon.

1883 [Not enumerated.]

DECISIONS UNDER PARAGRAPH 238, ACT OF 1897.

(*g*) Sour cream is not dutiable either directly or by similitude as fresh milk.—T. D. 26720, G. A. 6152.

1897 **239.** Milk, preserved or condensed, or sterilized by heating or other processes, including weight of immediate coverings, two cents per pound; sugar of milk, five cents per pound.

1894 196. Milk, preserved or condensed, two cents per pound, including weight of packages; sugar of milk, five cents per pound.

1890 269. Milk, preserved or condensed, including weight of packages, three cents per pound; sugar of milk, eight cents per pound.

1883 276. Milk, preserved or condensed, twenty per centum ad valorem.
797. Sugar of milk. (Free.)

DECISIONS UNDER PARAGRAPH 239, ACT OF 1897.

(*a*) Sour cream is not dutiable under this provision.—T. D. 26720, G. A. 6152.

(*b*) An article known as lactic ferment, manufactured by precipitating casein from skimmed milk and then mixing the casein with sugar of milk and drying and grinding the resulting substance, milk sugar being the component material of chief value, is dutiable at the same rate as sugar of milk.—T. D. 26862, G. A. 6209.

DECISIONS UNDER THE ACT OF 1894.

(*c*) Sterilized milk is dutiable as preserved milk and not free as fresh milk.—T. D. 17841, G. A. 3775.

DECISIONS UNDER THE ACT OF 1890.

(*d*) The "packages" refers to the tins or similar packages in which the milk is originally put up. The boxes, crates, paper, straw or other packing materials or outer coverings, designed solely for the safe transportation of the milk, are not to be included in the dutiable weight.—T. D. 11344, G. A. 627.

1897 **240.** Beans, forty-five cents per bushel of sixty pounds.

1894 197. Beans, twenty per centum ad valorem.

1890 270. Beans, forty cents per bushel of sixty pounds.

1883 [Not enumerated. Dutiable under paragraph 286, page 318.]

DECISIONS UNDER PARAGRAPH 240, ACT OF 1897.

(*e*) Merchandise invoiced as "black-eyed beans," shown by the testimony to be commercially known as "black-eyed pease" held dutiable as pease dried, not specially provided for, and not as beans.—T. D. 28426, G. A. 6666.

DECISIONS UNDER THE ACT OF 1894.

(*f*) String beans are dutiable as beans and not as vegetables.—T. D. 18523, G. A. 3979.

(*g*) Pea beans are dutiable as beans.—T. D. 11235, G. A. 594.

1897 **241.** Beans, pease, and mushrooms, prepared or preserved, in tins, jars, bottles, or similar packages, two and one-half cents per pound, including the weight of all tins, jars, and other immediate coverings; all vegetables, prepared or preserved, including pickles and sauces of all kinds, not specially provided for in this Act, and fish paste or sauce, forty per centum ad valorem.

1894 198. Beans, pease, mushrooms, and other vegetables, prepared or preserved, in tins, jars, bottles, or otherwise, and pickles and sauces of all kinds, thirty per centum ad valorem.
609. Sauerkraut. (Free.)

1890 271. Beans, pease, and mushrooms, prepared or preserved, in tins, jars, bottles, or otherwise, forty per centum ad valorem.
287. Vegetables of all kinds, prepared or preserved, including pickles and sauces of all kinds, not specially provided for in this act, forty-five per centum ad valorem.
697. Sauerkraut. (Free.)

1883 { 284. Pickles and sauces, of all kinds, not otherwise specially enumerated or provided for in this act, thirty-five per centum ad valorem.
287. Vegetables, prepared or preserved, of all kinds, not otherwise provided for, thirty per centum ad valorem.
775. Sauerkraut. (Free.)

DECISIONS UNDER PARAGRAPH 241, ACT OF 1897.

(*a*) A chinese edible invoiced as bean cake, not made from beans, but from taro root, held dutiable as prepared vegetables.—T. D. 19095, G. A. 4094.

(*b*) Beets sliced and dried are prepared vegetables.—T. D. 20172, G. A. 4290.

(*c*) Salted beans in wooden boxes of 91 pounds gross are dutiable as prepared vegetables and not as beans nor as vegetables in their natural state—T. D. 21456, G. A. 4508.

(*d*) Sliced beets kiln dried are dutiable as prepared vegetables and not under paragraph 257 as vegetables in their natural state, nor free under paragraph 617 as vegetable substances crude.—Petry *v.* United States (99 Fed. Rep., 261).

(*e*) Vegetables cut open and washed, and dried in the sun, are dutiable as vegetables prepared and not as vegetables in their natural state.—Petry *v.* United States (99 Fed. Rep., 261), affirming G. A. 4290, followed; T. D. 23363, G. A. 5025.

(*f*) So-called Chinese cucumbers imported in a prepared or preserved state are dutiable as vegetables prepared or preserved and not as sweetmeats under paragraph 263.—T. D. 23728, G. A. 5139.

(*g*) Seaweed dried in the sun, though imported for edible purposes, is not dutiable as vegetables prepared or preserved.—T. D. 24151, G. A. 5253.

(*h*) Vegetables which have been dried, or dried and cut open, or cut or split into small pieces, are dutiable under this paragraph and not as vegetables in their natural state under paragraph 257. Authorities collated and distinctions pointed out.—T. D. 24370, G. A. 5326.

(*i*) Bean cake, bean stick, and potato cake, made by grinding beans or other vegetable substances into flour and applying further processes resulting in articles in which all resemblance to the original vegetable is lost, and apparently its taste, and which have a different name and character, and probably a different use, from that of the vegetable, are dutiable as nonenumerated manufactured articles under section 6 and not as vegetables prepared or preserved under this paragraph. Overruling T. D. 23639, G. A. 5117; T. D. 24513, G. A. 5361.

(*j*) Bean flour is not dutiable as a prepared vegetable.—T. D. 24904, G. A. 5534.

(*k*) Bean stick is not dutiable under this paragraph. The rate of duty at which goods are entered is merely tentative and is not binding on either the Government or the importer.—T. D. 25461, G. A. 5740.

(*l*) Capers preserved in vinegar when imported in bottles or casks are dutiable under the provision herein for "all vegetables prepared or preserved, including pickles and sauces of all kinds."—T. D. 26849, G. A. 6201.

(*m*) Dried okra pods, in a whole state, which have been placed on strings for convenient handling are dutiable as vegetables in their natural state and not as prepared or preserved vegetables.—T. D. 26863, G. A. 6210.

(*n*) Miso, a Japanese product manufactured from beans, with the addition of some rice or oats, the whole being salted and subjected to prolonged boiling, and which is used by the Japanese in making soup, is dutiable, when imported in casks, as vegetables prepared or preserved.—T. D. 26938, G. A. 6244.

(*a*) Mushrooms dried, either in the sun or in ovens, merely to the extent of evaporating the sap are not dutiable as vegetables prepared or preserved, but as vegetables in their natural state.—Kraut *v.* United States (139 Fed. Rep., 94; T. D. 26161), reversing T. D. 25065, G. A. 5599.

(*b*) Onions preserved in brine are dutiable as vegetables preserved.—T. D. 26654, G. A. 6131.

(*c*) Bamboo shoots which have been pickled or salted are dutiable as vegetables prepared or preserved. Other Chinese vegetables merely dried are dutiable as vegetables in their natural state.—T. D. 27019, G. A. 6266.

(*d*) Certain Japanese vegetables in various conditions of preparation held to be dutiable as vegetables prepared or preserved. Certain ferns and bracken prepared merely by drying are dutiable as vegetables in their natural state.—T. D. 27020, G. A. 6267.

(*e*) So-called thick soy, a mixture of extract of the soy bean with licorice and sugar, which is used principally in the manufacture of Worcestershire sauce, but is unsuitable in its imported condition for use at the table as a seasoning or relish for food, is not dutiable as a sauce either directly or by similitude.—T. D. 27455, G. A. 6392.

(*f*) Ginger root cleaned, cut, and imported in casks in brine is not dutiable as vegetables prepared or preserved.—T. D. 27799, G. A. 6511.

(*g*) A relish composed of tunny fish, mushrooms, olives, onions, and gherkins packed in olive oil in small tins and having fish for its chief component in value and quantity is not dutiable as pickles and sauces of all kinds and as fish paste or sauce, but as fish in tin packages.—T. D. 27886, G. A. 6535.

(*h*) Thick soy being unsuitable for use as a table condiment is not dutiable as a sauce.—T. D. 27944, G. A. 6550.

(*i*) Cauliflower trimmed, washed, and imported, packed in brine, held to be dutiable as a vegetable in its natural state and not as a vegetable prepared or preserved.—T. D. 28174, G. A. 6593.

(*j*) Certain Japanese vegetables cut into slices or strips and dried, held to be dutiable as vegetables in their natural state and not as vegetables prepared or preserved.—T. D. 27020, G. A. 6267, modified.—T. D. 28177, G. A. 6596.

(*k*) Dried, whole mushrooms in zinc-lined boxes holding from 30 to 45 pounds each are dutiable under the provision for mushrooms prepared or preserved, in tins. Choy Chong Wo & Co. *v.* United States (T. D. 27500) reversed; T. D. 26367, G. A. 6038, and T. D. 27345, G. A. 6366, in effect overruled.—Choy Chong Wo *v.* United States (153 Fed. Rep., 879; T. D. 28053).

(*l*) Mushrooms sliced and dried, to which have been added pepper or spice and the leaves of some plant, and which are packed in hermetically sealed tin cans weighing from 5 to 10 pounds each, gross, are dutiable under the provision for mushrooms prepared or preserved, in tins.—T. D. 26748, G. A. 6161.

(*m*) Mushrooms which have been dried, sliced, peppered, and flavored with bay leaves and imported packed in tin-lined cases weighing over 200 pounds are dutiable under the provision for vegetables prepared or preserved and not under that for mushrooms prepared or preserved, in tins.—T. D. 26811, G. A. 6183.

(*n*) Mushooms cleaned, sliced, dried in the sun and imported in barrels are dutiable as vegetables in their natural state and not as vegetables prepared or preserved. It would seem that the slicing of the mushrooms, which is done solely in order to facilitate the operation of drying them in the sun, should not take them out of the category of vegetables in their natural state. Zammati *v.*

United States (T. D. 27499) and T. D. 26968, G. A. 6253, reversed.—Zammati *v.* United States (153 Fed. Rep., 880; T. D. 28054).

(*a*) Walnuts which have been plucked green before the shell of the nut has formed and have been pickled in vinegar are dutiable under the provisions for pickles and sauces of all kinds and not as shelled walnuts nor as unenumerated manufactured articles.—T. D. 28423, G. A. 6663.

(*b*) Sweet red peppers put up in liquid in tins, which are commercially known as pimientos, are dutiable under the provision herein for prepared vegetables.—T. D. 28427, G. A. 6667.

DECISIONS UNDER THE ACT OF 1894.

(*c*) Cauliflower in brine is a prepared vegetable.—T. D. 15523, G. A. 2833.

(*d*) Glass jars containing pickles and preserves are dutiable at the rate applicable to their contents, as usual coverings, and are not dutiable as bottles or vials.—T. D. 16098, G. A. 3062.

(*e*) A liquefied preparation known as essence of anchovies and also as anchovy sauce, is dutiable as sauce and not as anchovies.—T. D. 17623, G. A. 3671; T. D. 22176, G. A. 4703.

(*f*) Sauerkraut and bologna sausage mixture is free and not dutiable as meats of all kinds.—T. D. 16485, G. A. 3238.

DECISIONS UNDER THE ACT OF 1890.

(*g*) Beans preserved in brine are prepared beans.—T. D. 13207, G. A. 1628.

(*h*) Prepared truffles are dutiable as mushrooms.—T. D. 13213, G. A. 1634; reversed, T. D. 15153, G. A. 2679 (61 Fed. Rep., 398).

(*i*) Mushrooms in tin cans are dutiable as mushrooms prepared or preserved in tins.—T. D. 17557, G. A. 3648.

(*j*) Lupine seed are dutiable as vegetables and not as beans.—T. D. 11059, G. A. 502.

(*k*) Chinese soy is a prepared vegetable sauce.—T. D. 11202, G. A. 561.

(*l*) Vegetables in brine or salt are prepared vegetables.—T. D. 12308, G. A. 1080.

(*m*) Desiccated vegetables, being vegetables shredded and prepared for preservation by artificial heat, are prepared vegetables.—T. D. 13179, G. A. 1600.

(*n*) Bean sticks are prepared vegetables.—T. D. 13207, G. A. 1628.

(*o*) Truffles are dutiable as prepared vegetables and not by similitude as mushrooms.—T. D. 15153, G. A. 2679; Park *v.* United States (C. C.) (61 Fed. Rep., 398), reversing T. D. 13213, G. A. 1634.

(*p*) Cauliflowers, cucumbers, gherkins, onions, and other vegetables packed in brine are prepared vegetables.—T. D. 15407, G. A. 2801; T. D. 10749, G. A. 302; Alart *v.* United States (C. C.) (61 Fed. Rep., 500).

(*q*) Bloater paste is dutiable as a sauce.—T. D. 12566, G. A. 1250.

(*r*) French mustard held dutiable as a sauce.—T. D. 13080, G. A. 1585.

DECISIONS UNDER THE ACT OF 1883.

(*s*) Fish paste held dutiable as a sauce.—T. D. 10545, G. A. 195.

(*t*) Certain fish paste known in trade as "anchovy paste" and "bloater paste" held dutiable as paste.—Bogle *v.* Magone (C. C.) (40 Fed. Rep., 226).

(*a*) The phraseology "pickles and sauces of all kinds" is to be construed in its natural and ordinary meaning and not in any particular or restricted trade meaning.—Id.; see Bogle *v.* Magone (152 U. S., 623).

(*b*) Bean sticks are prepared vegetables.—T. D. 10243, G. A. 21.

(*c*) Bean curd is a prepared vegetable.—T. D. 10262, G. A. 40.

1897 **242.** Cabbages, three cents each.

1894 425. Cabbages. (Free.)

1890 273. Cabbages, three cents each.

1883 [Not enumerated. Dutiable under paragraph 286, page 318.]

1897 **243.** Cider, five cents per gallon.

1894 436. Cider. (Free.)

1890 274. Cider, five cents per gallon.

1883 [Not enumerated.]

1897 **244.** Eggs, not specially provided for in this Act, five cents per dozen.

1894 198½. Eggs, three cents per dozen.

1890 275. Eggs, five cents per dozen.

1883 690. Eggs. (Free.)

DECISIONS UNDER PARAGRAPH 244, ACT OF 1897.

(*d*) Eggs broken in handling for exportation, which have been removed from their shells, but are used for the same purpose as whole eggs, are dutiable as eggs.—T. D. 27179, G. A. 6306.

(*e*) Eggs of domesticated ducks are dutiable as eggs not specially provided for and are not free as eggs of birds.—Sun Kwong On *v.* United States (143 Fed. Rep., 115; T. D. 27224), affirming T. D. 26401, and T. D. 26151, G. A. 5966.

1897 **245.** Eggs, yolk of, twenty-five per centum ad valorem; albumen, egg or blood, three cents per pound; dried blood, when soluble, one and one-half cents per pound.

1894
367. Albumen. (Free.)
404. Blood, dried. (Free.)

1890
276. Eggs, yolk of, twenty-five per centum ad valorem.
477. Albumen. (Free.)
508. Blood, dried. (Free.)

1883
496. Albumen, in any form or condition. * * * (Free.)
501. Blood, dried. (Free.)

DECISIONS UNDER PARAGRAPH 245, ACT OF 1897.

(*f*) Albumen liquid derived from blood is dutiable as blood albumen.—T. D. 21112, G. A. 4432.

(*g*) Blood albumen distinguished from dried blood.—T. D. 21379, G. A. 4485.

(*h*) Egg fruit held dutiable as yolk of eggs and not as egg albumen.—T. D. 21546, G. A. 4536.

(*i*) Tropon is dutiable as blood albumen and not free under paragraph 468 as albumen not provided for.—T. D. 21920, G. A. 4633.

1897 **246.** Hay, four dollars per ton.

1894 199. Hay, two dollars per ton.

1890 277. Hay, four dollars per ton.

1883 273. Hay, two dollars per ton.

DECISIONS UNDER PARAGRAPH 246, ACT OF 1897.

(*a*) Swamp or marsh hay is dutiable as hay and not as a nonenumerated article.—T. D. 16427, G. A. 3216.

1897 **247.** Honey, twenty cents per gallon.

1894 200. Honey, ten cents per gallon.

1890 278. Honey, twenty cents per gallon.

1883 274. Honey, twenty cents per gallon.

1897 **248.** Hops, twelve cents per pound; hop extract and lupulin, fifty per centum ad valorem.

1894 201. Hops, eight cents per pound.

1890 279. Hops, fifteen cents per pound.

1883 275. Hops, eight cents per pound.

1897 **249.** Onions, forty cents per bushel; garlic, one cent per pound.

1894 202. Onions, twenty cents per bushel.

1890 280. Onions, forty cents per bushel.

1883 [Not enumerated. Dutiable under paragraph 286, page 318.]

DECISIONS UNDER PARAGRAPH 249, ACT OF 1897.

(*b*) Onions assessed at 57 pounds to the bushel and claimed to contain 60 pounds. Protest overruled.—T. D. 11221, G. A. 580.

(*c*) Onions preserved in brine are dutiable as vegetables preserved.—T. D. 26654, G. A. 6131.

(*d*) As Congress did not specify the weights of a bushel of onions, it must be presumed to have accepted the standard weight of the bushel in use in cus toms practice for many years, viz, 57 pounds. Duty would therefore be assessed upon this basis.—Hills *v.* United States (151 Fed. Rep., 476; T. D. 27750), affirming 143 id., 695 (T. D. 26940 and 26976), and T. D. 25941, G. A. 5888.

1897 **250.** Pease, green, in bulk or in barrels, sacks, or similar packages, and seed pease, forty cents per bushel of sixty pounds; pease, dried, not specially provided for, thirty cents per bushel; split pease, forty cents per bushel of sixty pounds; pease in cartons, papers, or other small packages, one cent per pound.

1894 203. Pease, dried, twenty cents per bushel; split pease, fifty cents per bushel of sixty pounds; pease in cartons, papers, or other small packages, one cent per pound.
581. Pease, green, in bulk or in barrels, sacks, or similar packages. (Free.)

1890 281. Pease, green, in bulk or in barrels, sacks, or similar packages, forty cents per bushel of sixty pounds; pease, dried, twenty cents per bushel; split pease, fifty cents per bushel of sixty pounds; pease in cartons, papers, or other small packages, one cent per pound.

1883 [Not enumerated. Dutiable under paragraphs 286 and 287, pages 318 and 305.]

DECISIONS UNDER PARAGRAPH 250, ACT OF 1897.

(*e*) Dried pease, whether the drying was artificial or natural, are dutiable as such.—T. D. 10469, G. A. 119.

(*f*) The term "seed pease" in this paragraph applies to selected varieties of pease ordinarily known as vegetable seeds, which are sold under various fancy names and are planted in gardens and on truck farms to raise green pease, used as food for table or culinary purposes. Dried pease of the marrow-

fat varieties, chiefly used as seed to raise pease for culinary purposes in the form of green pease, are dutiable as seed pease at 40 cents per bushel under this paragraph. The Canadian field pea, sometimes called the "Canadian beauty" pea, which is adapted to the purposes of raising ensilage and forage for cattle or for enriching the soil by being plowed under, and which is imported almost exclusively for manufacturing purposes, such as the making of split pease for soup and for other consumption purposes not culinary, can not be classified as a seed pea, but is dutiable, when in a dried state, under the same paragraph at 30 cents per bushel, as "pease, dried, not specially provided for."—T. D. 24218, G. A. 5279.

(*a*) Merchandise invoiced as "black-eyed beans," shown by the testimony to be commercially known as "black-eyed pease" held dutiable as pease, dried, not specially provided for and not as beans.—T. D. 28426, G. A. 6666.

251. Orchids, palms, dracænas, crotons and azaleas, tulips, hyacinths, narcissi, jonquils, lilies, lilies of the valley, and all other bulbs, bulbous
1897 roots, or corms, which are cultivated for their flowers, and natural flowers of all kinds, preserved or fresh, suitable for decorative purposes, twenty-five per centum ad valorem.

234½. Orchids, lily of the valley, azaleas, palms, and other plants used
1894 for forcing under glass for cut flowers or decorative purposes, ten per centum ad valorem.

1890 666. Orchids, lily of the valley, azaleas, palms, and other plants used for forcing under glass for cut flowers or decorative purposes. (Free.)

1883 405. Bulbs and bulbous roots, not medicinal, and not specially enumerated or provided for in this act, twenty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 251, ACT OF 1897.

(*b*) Palms covered by this paragraph are plants. Palm leaves dyed and painted are not palms.—T. D. 21625, G. A. 4560.

(*c*) Lily buds imported in condition to open into lilies in full bloom upon arrival at their destination in this country are dutiable under the provision for lilies.—Vandegrift *v.* United States (123 Fed. Rep., 1002).

DECISIONS UNDER THE ACTS OF 1894 AND 1890.

(*d*) The following held to be plants used for forcing under glass for cut flowers or decorative purposes:

(*e*) Azaleas.—T. D. 15951, G. A. 2975; T. D. 16323, G. A. 3152; T. D. 10737, G. A. 290.

(*f*) Azalea indica.—T. D. 16316, G. A. 3145.

(*g*) Azaleas mollis.—T. D. 16319, G. A. 3148; Richard *v.* United States (C. C.), (87 Fed. Rep., 192).

(*h*) Araucarias.—T. D. 15951, G. A. 2975; T. D. 16316, G. A. 3145.

(*i*) Aucuba japonica.—T. D. 16319, G. A. 3148; T. D. 16323, G. A. 3152.

(*j*) Begonias.—T. D. 15951, G. A. 2975.

(*k*) Bay tree.—T. D. 15951, G. A. 2975.

(*l*) Cactus.—T. D. 11386, G. A. 669.

(*m*) Camelias.—T. D. 16316, G. A. 3145; T. D. 16327, G. A. 3156; T. D. 10737, G. A. 290.

(*n*) Chrysanthemums.—T. D. 16320, G. A. 3149; T. D. 13689, G. A. 1927; T. D. 12542, G. A. 1226.

(*o*) Deutzias.—T. D. 12542, G. A. 1226.

(*a*) Dielytra spectabilis alba.—T. D. 12542, G. A. 1226.

(*b*) Ferns.—T. D. 12542, G. A. 1226.

(*c*) Fuschia sedam.—T. D. 16320, G. A. 3149

(*d*) Genista andreana.—T. D. 16432, G. A. 3221.

(*e*) Heaths.—T. D. 12542, G. A. 1226.

(*f*) Laurus nobilis or sweet bay tree.—T. D. 14763, G. A. 2485; T. D. 16316, G. A. 3145.

(*g*) Lilacs (Charles X, Marie Lagraz).—T. D. 12542, G. A. 1226.

(*h*) Metrosideros.—T. D. 15951, G. A. 2975.

(*i*) Norfolk Island pines.—T. D. 15031, G. A. 2608.

(*j*) Primula.—T. D. 12542, G. A. 1226.

(*k*) Philadelphos.—T. D. 12542, G. A. 1226.

(*l*) Pinks.—T. D. 14707, G. A. 2429.

(*m*) Pelargoniums.—T. D. 16984, G. A. 3412.

(*n*) Pontica.—T. D. 16319, G. A. 3148.

(*o*) Rose plants, dwarf and standard roses.—T. D. 11034, G. A. 477; T. D. 12542, G. A. 1226; T. D. 14707, G. A. 2429; T. D. 16323, G. A. 3152; T. D. 16319, G. A. 3148; Richard *v.* United States (C. C.), (87 Fed. Rep., 192).

(*p*) Rhododendron.—T. D. 10720, G. A. 273; T. D. 12540, G. A. 1224; reversed; T. D. 15951, G. A. 2975.

(*q*) Sweet bay tree.—T. D. 14763, G. A. 2485.

(*r*) Spiræa japonica.—T. D. 16323, G. A. 3152.

(*s*) Spiræa.—T. D. 12542, G. A. 1226.

(*t*) Valeria purpurea.—T. D. 12542, G. A. 1226.

(*u*) Violet plants.—T. D. 16314, G. A. 3143; T. D. 16432, G. A. 3221.

(*v*) Lily of the valley roots which are in bunches and have several sprouts or crowns thereon and are imported for forcing are dutiable under the provision herein for lily of the valley and other plants used for forcing under glass for cut flowers and are not free as crude vegetable substances nor as roots not specially provided for. T. D. 16312, G. A. 3141, affirmed.—McAllister *v.* United States (147 Fed. Rep., 773; T. D. 27037).

DECISIONS UNDER THE ACT OF 1883.

(*w*) Flowers and bulbs not medicinal are dutiable under this paragraph.—T. D. 12211, G. A. 1025.

(*x*) Crocus, gladiolas, hyacinth, narcissus, tulip, and other bulbs which are not medicinal and not edible, are in a crude state, and not advanced in value or condition by refining or grinding or other process of manufacture and are used for the purpose of producing flowers are dutiable under this paragraph.—Rolker *v.* Erhardt (C. C.), (42 Fed. Rep., 443).

252. Stocks, cuttings or seedlings of Myrobolan plum, Mahaleb or Mazzard cherry, three years old or less, fifty cents per thousand plants and fifteen per centum ad valorem; stocks, cuttings or seedlings of pear, apple, quince and the St. Julien plum, three years old or less, and evergreen seedlings, one dollar per thousand plants and fifteen per centum ad
1897 valorem; rose plants, budded, grafted, or grown on their own roots, two and one-half cents each; stocks, cuttings and seedlings of all fruit and ornamental trees, deciduous and evergreen, shrubs and vines, manetti, multiflora, and brier rose, and all trees, shrubs, plants and vines, commonly known as nursery or greenhouse stock, not specially provided for in this Act, twenty-five per centum ad valorem.

1894 587. Plants, trees, shrubs, and vines of all kinds commonly known as nursery stock, not specially provided for in this Act. (Free.)

1890 282. Plants, trees, shrubs, and vines of all kinds, commonly known as nursery stock, not specially provided for in this act, twenty per centum ad valorem.

1883 760. Plants, trees, shrubs, and vines of all kinds not otherwise provided for * * *. (Free.)

DECISIONS UNDER PARAGRAPH 252, ACT OF 1897.

(*a*) Polyantha stock, a variety of multiflora, is dutiable at 25 per cent and not at 2½ cents each.—T. D. 20759, G. A. 4366.

(*b*) The term "rose" as used in trade and commerce signifies a rose plant and does not mean the cut flowers or blossoms.—T. D. 21922, G. A. 4635.

(*c*) A rose plant known as rosa rugosa is dutiable as a brier rose and not as a rose plant budded, grafted, or grown on its own root.—T. D. 21922, G. A. 4635.

(*d*) Cuttings of holly with the leaves and berries attached are not dutiable under this paragraph, which is held to include only articles to be used for purposes of propagation.—T. D. 23665, G. A. 5122.

(*e*) There is no uniform and commercial usage which changes the designation of a seedling which has been transplanted from that of a seedling to that of a tree. A seedling is germinated from the seed, as distinguished from a plant propagated from a stock or cutting, irrespective of whether or not it has been transplanted. Evergreen seedlings are properly dutiable at the rate provided in this paragraph.—T. D. 24305, G. A. 5305.

(*f*) Rose cuttings being cuttings from manetti, imported for the purpose of being potted and repotted, and thus developing plants, are not dutiable as rose plants, but as cuttings of manetti.—T. D. 24849, G. A. 5515.

(*g*) Small rose cuttings with slight tendrils or rootlets sprouting from the base are not dutiable as rose plants, but as cuttings of plants commonly known as nursery or greenhouse stock.—T. D. 25211, G. A. 5645.

(*h*) Plants from 2 feet to 2½ feet high propagated or raised from the seed of the Indian "deodar" (Cedrus deodara), which is a forest cedar native of the Himalayas, are dutiable as evergreen seedlings under this paragraph and not as seedlings of ornamental evergreen trees nor as nursery stock.—T. D. 28247, G. A. 6618.

(*i*) The provision for "evergreen seedlings" in this paragraph is not restricted to such evergreen plants as the conifers and box, but applies to seedlings of all plants which are "evergreen"—that is, which retain their greenness or verdure throughout the year—as distinguished from those which are deciduous, or which lose their foliage every year; and it is sufficient if a plant fall within the general class of evergreens, irrespective of the question whether it is hardy in a particular locality or under given climatic conditions. Seedlings of the plants known as Aucuba japonica, or Japanese laurel, Rhododendron ponticum, a species of rhododendron, and Kalmia latifolia, or American laurel, all of which are shown to be evergreens, though perhaps not all hardy in every part of the United States, are dutiable as "evergreen seedlings" under this paragraph and not as nursery stock.—United States *v.* Ouwerkerk (153 Fed. Rep., 916; T. D. 28183), affirming without opinion T. D. 26772, G. A. 6169.

(*j*) Rose cuttings which have been put in sand in preparation for shipment, but have never in fact been in soil, are not dutiable as rose plants, but as cuttings of plants, commonly known as nursery or greenhouse stock.—United States *v.* American Express Company (T. D. 28206).

(*a*) The following plants, shrubs, etc., held (under paragraph 282, act of 1890 and paragraph 587, act of 1894) to be nursery stock:

(*b*) Andromeda floribunda.—T. D. 12540, G. A. 1224; T. D. 12542, G. A. 1226.

(*c*) Andromeda japonica.—T. D. 12540, G. A. 1224.

(*d*) Andromeda speciosa.—T. D. 15030, G. A. 2607.

(*e*) Andromeda.—T. D. 13689, G. A. 1927; T. D. 16319, G. A. 3148.

(*f*) Anemone fulgenst.—T. D. 14751, G. A. 2473.

(*g*) Aconitum autumnale.—T. D. 14752, G. A. 2474.

(*h*) Anthericum lileastrum.—T. D. 14752, G. A. 2474; T. D. 16319, G. A. 3148.

(*i*) Achillea.—T. D. 15110, G. A. 2636; T. D. 16320, G. A. 3149.

(*j*) Aucubus.—T. D. 13684, G. A. 1922.

(*k*) Ablis excelsa.—T. D. 12542, G. A. 1226.

(*l*) Aristolochia.—T. D. 12542, G. A. 1226; T. D. 13689, G. A. 1927.

(*m*) Althea.—T. D. 11575, G. A. 750; T. D. 13689, G. A. 1927.

(*m*) Aquifolia.—T. D. 13689, G. A. 1927.

(*o*) Aristolochia sipho or Dutchman's pipe.—T. D. 14750, G. A. 2472.

(*p*) Abies or fnr.—T. D. 15386, G. A. 2780.

(*q*) Abies Canadensis.—T. D. 15848, G. A. 2948.

(*r*) Achistylis coccineus.—T. D. 14730, G. A. 2452.

(*s*) Arbor vitæ.—T. D. 15386, G. A. 2780.

(*t*) Ampelopsis.—T. D. 14750, G. A. 2472.

(*u*) Boston ivy or veitchii.—T. D. 14750, G. A. 2472.

(*v*) Begonias, tuberons-rooted.—T. D. 16296, G. A. 3125.

(*w*) Clematis.—T. D. 12542, G. A. 1226; T. D. 11034, G. A. 477; T. D. 13982, G. A. 2087; T. D. 13689, G. A. 1927; T. D. 10720, G. A. 273.

(*x*) Clematis jackmanii.—T. D. 15112, G. A. 2638.

(*y*) Crataegus oxya.—T. D. 12542, G. A. 1226.

(*z*) Cytisus or Laburnum.—T. D. 14750, G. A. 2472.

(*aa*) Cherry.—T. D. 11575, G. A. 750.

(*bb*) Calycanthus.—T. D. 11575, G. A. 750.

(*cc*) Comus mascula.—T. D. 13689, G. A. 1927.

(*dd*) Candada.—T. D. 13689, G. A. 1927.

(*ee*) Campanula.—T. D. 16320, G. A. 3149.

(*ff*) Delphiniums.—T. D. 12542, G. A. 1226; T. D. 15113, G. A. 2639; T. D. 16320, G. A. 3149.

(*gg*) Daphne oneorum.—T. D. 13982, G. A. 2087.

(*hh*) Dwarf trainers.—T. D. 15386, G. A. 2780.

(*ii*) Doronicum.—T. D. 15113, G. A. 2639.

(*jj*) Deutzia.—T. D. 16319, G. A. 3148.

(*kk*) Dielytras.—T. D. 16319, G. A. 3148.

(*ll*) Eulalia.—T. D. 16319, G. A. 3148.

(*mm*) Forsithya, tree.—T. D. 13689, G. A. 1927.

(*nn*) Filbert.—T. D. 11575, G. A. 750.

(*a*) Grape vines, black Hamburg.—T. D. 11574, G. A. 749.

(*b*) Gailliardias.—T. D. 12542, G. A. 1226; T. D. 15113, G. A. 2639.

(*c*) Genista.—T. D. 16319, G. A. 3148.

(*d*) Hydrangea.—T. D. 12542, G. A. 1226; T. D. 13689, G. A. 1927; T. D. 14750, G. A. 2472; T. D. 16319, G. A. 3148.

(*e*) Hollyhocks.—T. D. 12542, G. A. 1226; T. D. 15386, G. A. 2780.

(*f*) Horse-chestnut.—T. D. 11575, G. A. 750.

(*g*) Helleborous niger.—T. D. 14065, G. A. 2116.

(*h*) Hemerocalis.—T. D. 14730, G. A. 2452.

(*i*) Iris Koempferi.—T. D. 14730, G. A. 2452; T. D. 14065, G. A. 2116; T. D. 12542, G. A. 1226.

(*j*) Iris foetidissima folia varigata roots.—T. D. 14067, G. A. 2118.

(*k*) Iberis.—T. D. 16320, G. A. 3149.

(*l*) Japonica.—T. D. 14067, G. A. 2116; T. D. 13689, G. A. 1927.

(*m*) Kalmia latifolia.—T. D. 12542, G. A. 1226.

(*n*) Kalmia.—T. D. 16319, G. A. 3148.

(*o*) Laburnum.—T. D. 14750, G. A. 2472.

(*p*) Linden.—T. D. 11575, G. A. 750.

(*q*) Lychnis.—T. D. 14747, G. A. 2469.

(*r*) Lilacs.—T. D. 16319, G. A. 3148.

(*s*) Laurocerasus.—T. D. 16319, G. A. 3148.

(*t*) Mahonia.—T. D. 13689, G. A. 1927; T. D. 16319, G. A. 3148.

(*u*) Marguerite.—T. D. 15113, G. A. 2639.

(*v*) Mountain ash.—T. D. 11575, G. A. 750.

(*w*) Mulberry.—T. D. 11575, G. A. 750.

(*x*) Manetta stocks.—T. D. 11034, G. A. 477; T. D. 13689, G. A. 1927; T. D. 14750, G. A. 2472.

(*y*) Multiflora rose stock.—T. D. 13689, G. A. 1927; T. D. 14750, G. A. 2472.

(*z*) Magnolia.—T. D. 16319, G. A. 3148.

(*aa*) Peonies.—T. D. 15110, G. A. 2636; T. D. 12542, G. A. 1226; T. D. 13689, G. A. 1927; T. D. 14065, G. A. 2116; T. D. 13982, G. A. 2087.

(*bb*) Peach.—T. D. 15386, G A. 2780.

(*cc*) Pear.—T. D. 11575, G. A. 750.

(*dd*) Plum.—T. D. 11575, G. A. 750.

(*ee*) Pyrethrums.—T. D. 12542, G. A. 1226; T. D. 15113, G. A. 2639.

(*ff*) Primula.—T. D. 16320, G. A. 3149.

(*gg*) Phlox.—T. D. 16319, G. A. 3148.

(*hh*) Piccea or spruce.—T. D. 15386, G. A. 2780.

(*ii*) Rosea.—T. D. 13689, G. A. 1927.

(*jj*) Rose plants (wild).—T. D. 10720, G A. 273; T. D. 11034, G. A. 477.

(*kk*) Rhododendrons.—T. D. 15951, G. A. 2975; T. D. 16316, G. A. 3145; T. D. 16319, G. A. 3148; T. D. 15848, G. A. 2948.

(*ll*) Staphylea colchica.—T. D. 15030, G. A. 2607.

(*mm*) Snowball.—T. D. 11575, G. A. 750; T. D. 16319, G. A. 3148.

(*nn*) Sipho.—T. D. 14750, G. A. 2472.

(*oo*) Spirea, (not japonica).—T. D. 16319, G. A. 3148.

(*a*) Spruce.—T. D. 15386, G. A. 2780.

(*b*) Thuya.—T. D. 15386, G. A. 2780.

(*c*) Tarragon plants.—T. D. 13691, G. A. 1929.

(*d*) Veitchii.—T. D. 14750, G. A. 2472.

(*e*) Weeping trees.—T. D. 12542, G. A. 1226.

(*f*) Wisteria.—T. D. 13689, G. A. 1927.

(*g*) Wigelia.—T. D. 13689, G. A. 1927.

(*h*) Yucca.—T. D. 13684, G. A. 1922.

(*i*) Peony roots assessed under paragraph 282, act of 1890, and claimed to be free under paragraph 699. Held to be possibly free under paragraph 653 as crude vegetable substances; but the importer not having so claimed the protest is overruled.—T. D. 13680, G. A. 1918.

(*j*) Certain roses held to be dutiable under paragraph 234½, act of 1894, as plants used for forcing under glass and not as nursery stock.—Cleary & Co. *v.* United States (C. C.), (99 Fed. Rep., 432).

1897 **253.** Potatoes, twenty-five cents per bushel of sixty pounds.

1894 204. Potatoes, fifteen cents per bushel of sixty pounds.

1890 283. Potatoes, twenty-five cents per bushel of sixty pounds.

1883 285. Potatoes, fifteen cents per bushel of sixty pounds.

254. Seeds: Castor beans or seeds, twenty-five cents per bushel of fifty pounds; flaxseed or linseed and other oil seeds not specially provided for in this Act, twenty-five cents per bushel of fifty-six pounds;
1897 poppy seed, fifteen cents per bushel; but no drawback shall be allowed upon oil cake made from imported seed, nor shall any allowance be made for dirt or other impurities in any seed; seeds of all kinds not specially provided for in this Act, thirty per centum ad valorem.

1894
205. Castor beans or seeds, twenty-five cents per bushel of fifty pounds.
206. Flaxseed or linseed, poppy seed, and other oil seeds, not specially provided for in this Act, twenty cents per bushel of fifty-six pounds.
206½. Garden seeds, agricultural seeds, and other seeds, not specially provided for in this Act, ten per centum ad valorem.
611. Seeds; * * * canary, * * * (Free.)

1890
284. Castor beans or seeds, fifty cents per bushel of fifty pounds.
285. Flaxseed or linseed, poppy seed and other oil seeds, not specially provided for in this act, thirty cents per bushel of fifty-six pounds; but no drawback shall be allowed on oil cake made from imported seed.
286. Garden seeds, agricultural seeds, and other seeds, not specially provided for in this act, twenty per centum ad valorem.
699. Seeds; * * * canary, * * * (Free.)

1883
466. Linseed or flaxseed, twenty cents per bushel of fifty-six pounds; but no drawback shall be allowed on oil cake made from imported seed.
760. * * * seeds of all kinds, except medicinal seeds not specially enumerated or provided for in this act.
465. Garden seeds, except seed of the sugar beet, twenty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 254, ACT OF 1897.

(*k*) Mushroom spawn dutiable as seeds.—T. D. 20128, G. A. 4282.

(*l*) Seed of the date palm are dutiable as seed not otherwise provided for and not free under paragraph 622 as palm nuts.—T. D. 21544, G. A. 4534.

(*m*) The seed of the sand or winter vetch is an agricultural seed dutiable as seeds not specially provided for and not free under paragraph 656 as grass seed.—T. D. 21762, G. A. 4602.

(*a*) Linseed containing clay, sand, and gravel and other like impurities should be assessed for 56 pounds of clean seed or seed freed from any accidental impurities.—T. D. 16350, G. A. 3179.

(*b*) R. S. 2898, prohibiting the allowance of draught in assessing duties, does not forbid deductions for impurities, and a deduction should be made for dirt and similar impurities contained in linseed or flaxseed.—Wright and Lawther Lead Co. *v.* Seeberger (C. C.), (44 Fed. Rep., 258).

(*c*) Invoices of flaxseed showed the gross weight and a tare of 5 pounds per bag and a deduction of 4 per cent for impurities, composed of clay, sand, and gravel. The collector deducted the tare, which was the weight of the bags, but refused to allow for impurities, assessing a duty of 20 cents a bushel of 56 pounds upon the gross weight, less the tare. The case turned upon the meaning of the word draught, in R. S. 2898, the Government claiming that it is a misspelling of the word "draft." The court sees no good reason for this view. The word refers to arbitrary deductions and not to impurities, and the importer is entitled to an allowance for impurities.—Seeberger *v.* Wright & Lawther Co. (157 U. S., 183).

(*d*) Sesame seed, although removed from its shell, is dutiable as an oil seed and not as a nonenumerated article.—T. D. 22435, G. A. 4748.

(*e*) In measuring poppy seed the weight of a bushel is to be considered that found by actual measurement.—T. D. 23113, G. A. 4942.

(*f*) Dill and parsley seeds found to be seeds aromatic, to be used chiefly as drugs, and held to be free of duty under paragraph 548.—T. D. 24204, G. A. 5272.

(*g*) Jatropha nuts, the fruit of the Aleurites triloba, are not dutiable as oil seeds, but are free under paragraph 548.—T. D. 24533, G. A. 5363.

(*h*) The seed of Phalaris arundinacea is a grass seed, and the seeds of giant spurry and winter vetches are not.—T. D. 24676, G. A. 5422.

(*i*) Millet seed in their natural condition, not hulled or cleaned, are free as grass seed.—T. D. 24800, G. A. 5486.

(*j*) Shamrock seed is not dutiable under this paragraph, but is free under paragraph 656 as grass seed.—T. D. 26097, G. A. 5950.

(*k*) Vetch seed, though not a grass seed in strict botanical sense, is included among grass seeds in a popular or commercial sense and is free of duty as such.—T. D. 27306, G. A. 6350.

(*l*) The seed of field spurry or common spurry (Spergula arvensis) and of seradella (Ornithopus sativus) are free as grass seeds, the plants named being now included in the accepted definitions of the term grass in its common rather than its scientific meaning.—T. D. 27578, G. A. 6428.

(*m*) Canary seed, though botanically a grass seed, is not commercially known as such, but is used principally as a bird food, and is not free of duty as grass seed. The presence of the term "canary" seed in the free list of the tariff act of 1894 and its omission from the corresponding provision of the act of 1897 must be taken as indicative of the intention of Congress to subject it to duty. It is dutiable under the provision for "seeds of all kinds not specially enumerated."—Nordlinger *v.* United States (127 Fed. Rep., 683; T. D. 24976), reversing 119 Fed. Rep., 478, and T. D. 20517, G. A. 4328.

DECISIONS UNDER THE ACT OF 1894.

(*n*) Kentia seed is dutiable as seed not specially provided for and not as flower seed.—T. D. 17506, G. A. 3645.

(*a*) Seed of the Australian salt bush is dutiable as seed not specially provided for and not as grass seed.—T. D. 17836, G. A. 3770.

(*b*) Millet pulp from which the hull has been removed, though adapted for use as food and not for agricultural purposes, and which will not germinate, is dutiable under this paragraph and not as a nonenumerated manufactured article, Reversing T. D. 19094, G. A. 4093.—Kaufmann *v.* United States (C. C.), (78 Fed. Rep., 804); reversed (84 Fed. Rep., 446).

DECISIONS UNDER THE ACT OF 1890.

(*c*) Balm, rosemary, and thyme seed are garden seed.—T. D. 10949, G. A. 444.

(*d*) Pepper seed is dutiable as garden seed and not as cayenne pepper, pepper, or a drug.—T. D. 15165, G. A. 2691.

(*e*) Sage seed is dutiable as garden seed and not as sage nor as a drug.—T. D. 15165, G. A. 2691.

(*f*) Black tare seed is dutiable as agricultural seed and not as a vegetable or as a grass seed. The provision for agricultural seed is more specific than that for grass seed.—T. D. 14162, G. A. 2161.

(*g*) Clover seed is an agricultural seed.—T. D. 14162, G. A. 2161.

(*h*) Seed of the Lathyrus silvestris wagneri, a new fodder plant, is agricultural and not flower seed.—T. D. 15162, G. A. 2688.

(*i*) Quince seed are seeds not otherwise provided for.—T. D. 11212, G. A. 571.

(*j*) Millet seed which has been hulled and cleaned and can not germinate is dutiable as seed not otherwise provided for and free under paragraph 699.—T. D. 13980, G. A. 2085.

(*k*) Natural seeds varnished and attached to artificial stems of iron or steel wire covered with green paper and designed for use as millinery ornaments, are not dutiable as seeds. The Board does not say whether such seeds are dutiable, as assessed by the collector, as millinery ornaments.—T. D. 15022, G. A. 2599.

(*l*) Chicory seed is dutiable as a garden or agricultural seed and not as flower or grass seed.—T. D. 15177, G. A. 2703.

DECISIONS UNDER THE ACT OF 1883.

(*m*) Certain beet and cabbage seeds held to be garden seed under paragraph 465, act of 1883.—Ferry *v.* Livingston (115 U. S., 542).

(*n*) Mangel-wurzel and turnip seed held to be free under paragraph 760, act of 1883.—Ferry *v.* Livingston (115 U. S., 542).

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*o*) Where certain seeds, such as mustard, caraway, cardamom, and fenugreck, were invoiced as seeds and the jury found that they were known as such in trade. *Held*, that they were free under schedule 1 as "garden seed and all other seeds not otherwise provided for" and not as "medicinal drugs in a crude state not otherwise provided for" nor as a nonenumerated article.—Boving *v.* Lawrence (1 Blatchf., 616; 3 Fed. Cas., 1024).

1897 **255.** Straw, one dollar and fifty cents per ton.

1894 207½. Straw, fifteen per centum ad valorem.

1890 289. Straw, thirty per centum ad valorem.

1883 796. Straw, unmanufactured. (Free.)

DECISIONS UNDER PARAGRAPH 255, ACT OF 1897.

(*a*) "Galingale rush," each stem split open and dried, is not straw.—T. D. 24330, G. A. 5313.

DECISIONS UNDER THE ACT OF 1890.

(*b*) Straw used for the manufacture of paper is dutiable as straw and not free as paper stock.—T. D. 11018, G. A. 461.

(*c*) Julep straws if regarded as unmanufactured articles are dutiable as straw, and if manufactured as manufactures of straw.—T. D. 11844, G. A. 835.

DECISIONS UNDER THE ACT OF 1883.

(*d*) Unmanufactured rush, imported from China, cured but not split or dyed is free as "straw" and not dutiable as a raw or unmanufactured article not enumerated.—Blydenburgh *v.* Magone (C. C.), (40 Fed Rep., 573).

1897 **256.** Teazles, thirty per centum ad valorem.

1894 207¾. Teazles, fifteen per centum ad valorem.

1890 290. Teazles, thirty per centum ad valorem.

1883 803. Teasels. (Free.)

1897 **257.** Vegetables in their natural state, not specially provided for in this Act, twenty-five per centum ad valorem.

1894 207. Vegetables in their natural state, not specially provided for in this Act, ten per centum ad valorem.

1890 288. Vegetables in their natural state, not specially provided for in this Act, twenty-five per centum ad valorem.

1883 286. Vegetables in their natural state, or in salt or brine, not specially enumerated or provided for in this Act, ten per centum ad valorem.

DECISIONS UNDER PARAGRAPH 257, ACT OF 1897.

(*e*) Seaweed dried in the sun, though imported for edible purposes, is not dutiable as vegetables in their natural state.—T. D. 24151, G. A. 5253.

(*f*) The phrase "vegetables in their natural state" describes the vegetable with the natural moisture still inhering in its substance and having the form and general characteristics of a fresh vegetable.—T. D. 24370, G. A. 5326.

(*g*) Stalks of the garden angelica of Europe (Archangelica officinalis) imported in brine for preservation during transportation, intended to be candied and used as comfits or sweetmeats and not for culinary purposes like ordinary vegetables, are not dutiable as vegetables in their natural state, but are free as crude vegetable substances.—T. D. 24917, G. A. 5547.

(*h*) Sugar beets imported to be manufactured into beet sugar are dutiable as vegetables in their natural state.—T. D. 26051, G. A. 5925.

(*i*) Dried okra pods, in a whole state, which have been placed on strings for convenient handling are dutiable as vegetables in their natural state.—T. D. 26863, G. A. 6210.

(*j*) Certain Chinese vegetables not further prepared than merely dried are dutiable as vegetables in their natural state.—T. D. 27019, G. A. 6266.

(*k*) Certain Japanese vegetables variously prepared held to be dutiable as vegetables prepared or preserved. Ferns and bracken prepared merely by drying are dutiable as vegetables in their natural state.—T. D. 27020, G. A. 6267.

(*l*) Musbrooms dried either in the sun or in ovens, merely to the extent of evaporating the sap, are dutiable as vegetables in their natural state and not as

vegetables prepared or preserved.—Krant *v.* United States (139 Fed. Rep., 94; T. D. 26161), reversing T. D. 25065, G. A. 5599.

(*a*) Sugar beets, used in the manufacture of beet sugar and to some extent for feeding stock, are dutiable as vegetables in their natural state.—T. D. 27362, G. A. 6372.

(*b*) Cauliflower trimmed, washed, and imported packed in brine held to be dutiable as a vegetable in its natural state and not as a vegetable prepared or preserved.—T. D. 28174, G. A. 6593.

(*c*) Certain Japanese vegetables cut into slices or strips and dried held to be dutiable as vegetables in their natural state and not as vegetables prepared or preserved. T. D. 27020, G. A. 6267, modified.—T. D. 28177, G. A. 6596.

(*d*) An edible fungus grown upon the bark of dead trees in China, which is to some extent a cultivated product and is cooked and eaten by the Chinese after the manner of cabbage and other greens, is dutiable as a vegetable and is not free under the provision for vegetable substances crude or unmanufactured.—T. D. 26812, G. A. 6184; affirmed without opinion in Quong Yuen Shing & Company et al. *v.* United States (suits 4143/4; T. D. 27666).

(*e*) Dried whole mushrooms in zinc-lined boxes holding from 30 to 45 pounds each are not vegetables in their natural state.—Choy Chong Wo & Company *v.* United States (153 Fed Rep., 879; T. D. 28053).

(*f*) Mushrooms cleaned, sliced, dried in the sun, and imported in barrels are dutiable as vegetables in their natural state and not as vegetables prepared or preserved. It would seem that the slicing of the mushrooms, which is done solely in order to facilitate the operation of drying them in the sun, should not take them out of the category of vegetables in their natural state. Zammati *v.* United States (T. D. 27499) and T. D. 26968, G. A. 6253, reversed.—Zammati *v.* United States (153 Fed. Rep., 880; T. D. 28054).

DECISIONS UNDER THE ACT OF 1890.

(*g*) This paragraph embraces only vegetables in the condition in which they come from the field or garden.—T. D. 12308, G. A. 1080.

(*h*) The following held to be dutiable as vegetables:

(*i*) Dried Garlic.—T. D. 15139, G. A. 2665.

(*j*) Lentils.—T. D. 11559, G. A. 734; T. D. 15115, G. A. 2641.

(*k*) Dried mushrooms.—T. D. 15032, G. A. 2609.

(*l*) Tomatoes.—T. D. 11060, G. A. 503; 39 Fed. Rep., 109; 149 U. S., 394.

(*m*) The following held not to be vegetables:

(*n*) Betel leaves.—T. D. 10746, G. A. 299.

(*o*) Watermelons.—T. D. 12338, G. A. 1110.

DECISIONS UNDER THE ACT OF 1883.

(*p*) All ordinary beans are dutiable as vegetables.—Windmuller *v.* Robertson (23 Fed. Rep., 652).

(*q*) Common field beans used for food are dutiable as vegetables.—Salomon *v.* Robertson (C. C.), (41 Fed. Rep., 517).

(*r*) White beans assessed as garden seeds. The importer claimed that white beans were exempt as "seeds not otherwise provided for" or, if not free, were dutiable as vegetables. The Department conceded the beans were not garden seeds and refunded 10 per cent. In an action to recover it was error in the court to exclude evidence offered by the collector to prove the common

designation of "beans" as "an article of food."—Robertson *v.* Salomon (130 U. S., 412).

(*a*) Lentils and white medium beans in a dry state, both mature and ordinarily used for food, though sometimes sold for seed, are dutiable as vegetables.—Sonn *v.* Magone (159 U. S., 417).

(*b*) Tomatoes are dutiable as vegetables and not as fruits. In common and popular acceptation of the words, the term "vegetables" includes "tomatoes" and the term "fruits" does not.—Nix *v.* Hedden (C. C.), (39 Fed. Rep., 109); Same *v.* Same (149 U. S., 304).

258. Fish known or labeled as anchovies, sardines, sprats, brislings, sardels, or sardellen, packed in oil or otherwise, in bottles, jars, tin boxes or cans, shall be dutiable as follows: When in packages containing seven and one-half cubic inches or less, one and one-half cents per bottle, jar, box or can; containing more than seven and one-half and not more than twenty-one cubic inches, two and one-half cents per bottle,

1897 jar, box or can; containing more than twenty-one and not more than thirty-three cubic inches, five cents per bottle, jar, box or can; containing more than thirty-three and not more than seventy cubic inches, ten cents per bottle, jar, box or can; if in other packages, forty per centum ad valorem. All other fish, (except shellfish), in tin packages, thirty per centum ad valorem; fish in packages containing less than one-half barrel, and not specially provided for in this Act, thirty per centum ad valorem.

1894 208. Anchovies and sardines, packed, in oil or otherwise, in tin boxes measuring not more than five inches long, four inches wide, and three and one-half inches deep, ten cents per whole box; in half boxes, measuring not more than five inches long, four inches wide, and one and five-eighths inches deep, five cents each; in quarter boxes, measuring not more than four and three-fourths inches long, three and one-half inches wide, and one and one-fourth inches deep, two and one-half cents each; when imported in any other form, forty per centum ad valorem.

211. Fish in cans or packages made of tin or other material, except anchovies and sardines and fish packed in any other manner, not specially enumerated or provided for in this Act, twenty per centum ad valorem.

1890 291. Anchovies and sardines, packed in oil or otherwise, in tin boxes measuring not more than five inches long, four inches wide and three and one-half inches deep, ten cents per whole box; in half-boxes, measuring not more than five inches long, four inches wide, and one and five-eighths inches deep, five cents each; in quarter boxes, measuring not more than four and three-fourths inches long, three and one-half inches wide, and one and one-fourth inches deep, two and one-half cents each; when imported in any other form, forty per centum ad valorem.

295. Fish in cans or packages made of tin or other material; except anchovies and sardines and fish packed in any other manner, not specially enumerated or provided for in this act, thirty per centum ad valorem.

1883 281. Anchovies and sardines, packed in oil or otherwise, in tin boxes measuring not more than five inches long, four inches wide, and three and one-half inches deep, ten cents per whole box; in half boxes, measuring not more than five inches long, four inches wide, and one and five-eighths deep, five cents each; in quarter boxes measuring not more than four inches and three-quarters long, three and one-half inches wide, and one and a quarter deep, two and one-half cents each; when imported in any other form, forty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 258, ACT OF 1897.

(*c*) Sardines in boxes 4 by 2½ inches by three-fourths inch are dutiable at 1½ cents per box as containing 7½ cubic inches or less.—T. D. 19352, G. A. 4143.

(*d*) Sardels in salt packed in wooden packages known as "anchors" are dutiable at 40 per cent.—T. D. 19421, G. A. 4160; overruled in effect by T. D 22969, G. A. 4908.

(*a*) Pickled herring in tin is dutiable as fish in tin packages and not under paragraph 260 as pickled herring, The provision for fish in tin packages is more specific.—T. D. 21478, G. A. 4517.

(*b*) Fish balls (Norwegian fisheboller) composed principally of fish with a small proportion of flour is dutiable as fish in tin packages and not as non-enumerated manufactured articles.—T. D. 21758, G. A. 4598.

(*c*) The first part of this paragraph covers only the choicer articles of small fish when packed in oil or otherwise in bottles, jars, tin boxes, or cans.—United States *v.* Rosenstein (C. C. A.), (98 Fed. Rep., 420).

(*d*) Fish in tins, pickled with vinegar and known as "Bismarck herrings," are dutiable as "all other fish, except shellfish, in tin packages" and not as pickled herring.—Kauffman Bros. *v.* United States (C. C.), (99 Fed. Rep., 430).

(*e*) Dried fish packed in tins placed inside of wooden coverings are dutiable as fish in tin packages and not under paragraph 261 as fish ordinarily dried.—T. D. 22414, G. A. 4743.

(*f*) Smoked herrings imported in wooden boxes of less than one-half barrel capacity are dutiable under this paragraph at 30 per cent or under paragraph 261 at three-fourths cent per pound, whichever rate may be the higher.—Meyer & Lange *v.* United States (123 Fed. Rep., 293), reversing T. D. 19421, G. A. 4160, followed; T. D. 22969, G. A. 4908.

(*g*) Smelts, fresh, frozen, in boxes containing 9 to 26 pounds each, are dutiable as fish in packages containing less than one-half barrel, that rate being higher than the rate imposed by paragraph 261 on fresh frozen fish.—T. D. 24848, G. A. 5514.

(*h*) Fish packed in a box or case which is divided by interior partitions into several compartments, each of which contains less than 100 pounds of fish, is not dutiable as fish in packages containing less than one-half barrel.—T. D. 26441, G. A. 6059.

(*i*) Four boxes, each containing 25 pounds of smelts, were placed end to end and secured together in that position by nailing a board along the tops and another board along the bottoms of the boxes. It was held that fish packed in this manner are packed in packages of 25 pounds each and are therefore dutiable under the provision for fish in packages containing less than one-half barrel.—T. D. 26769, G. A. 6166.

(*j*) Fish packed in tins provided for in this paragraph are dutiable according to the capacity of the tins rather than the amount of fish contained in them. Accordingly, fish packed in tin boxes having a separate piece of tin with a smooth piece of wood pressed down on the fish to hold the fish in place, thus leaving a small vacant space between the piece of tin and the outside of the can, are dutiable according to the capacity of the tins and not of the contents.—Gandolfi *v.* United States (152 Fed. Rep., 656; T. D. 27854), affirming T. D. 27490, G. A. 6400.

(*k*) Appetit-sild imported in tin packages are dutiable according to the size of the package as anchovies in tin or similar packages. Although such fish may be known as herring in the country whence exported, they are dutiable as anchovies because known here as anchovies.—Reiss *v.* United States (113 Fed. Rep., 1001) followed; T. D. 24603, G. A. 5396.

(*l*) Appetit-sild are dutiable as anchovies.—Reiss *v.* United States, T. D. 25602 (C. C., S. D., N. Y., May 29, 1904).

(*m*) Caviar—fish roe prepared for food purposes—imported in tin packages is dutiable by similitude to fish in tin packages.—Menzel *v.* United States (142

Fed. Rep., 1038; T. D. 27118), affirming 135 Fed. Rep., 918 (T. D. 25875), and abstract 2287 (T. D. 25482), which had followed T. D. 24682, G. A. 5424; T. D. 23657, G. A. 5120, in effect overruled.

(*a*) So-called "antipasto," a relish composed of tunny fish, mushrooms, olives, onions, and gherkins packed in olive oil in small tins and having fish for its chief component in value and quantity, is dutiable under this paragraph as fish in tins, either directly or as an unenumerated article composed in chief value of fish.—T. D. 27886, G. A. 6535.

(*b*) The provision for "fish in packages containing less than one-half barrel and not specially provided for" is more specific than the provision for "fish, fresh, * * * frozen, packed in ice, or otherwise prepared for preservation, not specially provided for."—Loggie *v.* United States (137 Fed. Rep., 813; T. D. 26340).

(*c*) Codfish packed in ice, dried, or otherwise prepared for preservation, imported in drums containing less than a half barrel, is dutiable under the provision herein for fish in packages containing less than one-half barrel and not as fish preserved, etc., under paragraph 261.—United States *v.* Harvey (142 Fed. Rep., 1039; T. D. 27136), reversing 137 id., 816; T. D. 26077.

(*d*) Appetit-sild, so-called, small herring skinned, boned, pickled and spiced, and packed in tins, found not to be known or labeled as anchovies, sardines, etc., and held to be dutiable under the provision for fish in tin packages.—Beuson *v.* United States (159 Fed. Rep., 118; T. D. 28656).

(*e*) In construing the provision for fish in tin packages in connection with the specific enumerations of fish in paragraphs 260 and 261, the fact of importation in tin packages is the controlling element, and curled fillets, gaffebitar, marinated herrings, kryd-sild, etc., when imported in tins are dutiable as fish in tin packages under paragraph 258.—Ibid.

DECISIONS UNDER THE ACT OF 1894.

(*f*) Smoked sardines in quarter boxes are dutiable at 2½ cents per box and not as sprats in oil.—T. D. 17645, G. A. 3693.

(*g*) Quarter boxes of sprats in oil, labeled "Loqueran & Cie" and "Ellen," are sardines and not dutiable under paragraph 211 as fish in cans.—T. D. 18310, G. A. 3951.

(*h*) Sprats in oil packed in tins, labeled "Sardines in oil," are dutiable as sardines.—T. D. 19419, G. A. 4158.

(*i*) Keiler sprats packed in oil in quarter boxes, commercially known as "smoked sardines in oil," are dutiable under this paragraph and not as fish in cases or packages made of tin, except anchovies and sardines.—Meyer *v.* United States (C. C.), (86 Fed. Rep., 120).

(*j*) Spiced sprats in round tin boxes, commercially known as anchovies, and smoked sprats in oil, labeled "Smoked sardines in oil" and commercially known as sardines, are dutiable under this and not under paragraphs 209, 210, or 211.—T. D. 17351, G. A. 3571.

(*k*) Certain fish in tin boxes held to be dutiable as anchovies in half and quarter boxes.—T. D. 16525, G. A. 3243; T. D. 17645, G. A. 3693.

(*l*) "Smoked Norwegian sardines in oil" (smoked sprats) are dutiable at 2½ cents per box and not as fish in cans.—T. D. 17432, G. A. 3606.

(*m*) The term "sardines" must be taken in its ordinary signification.—In re Wieland (C. C.), (98 Fed. Rep., 99).

(*a*) Sprats put up in oil in tin boxes of the size and style designated in this paragraph and labeled "sardines" are dutiable as sardines and not as fish in cans, the smaller fish of different species, when so packed, being commercially known and commonly sold by the general name of sardines.—In re Wieland (C. C.), (98 Fed. Rep., 99.); affirmed (104 Fed. Rep., 541).

(*b*) Sardines packed in oil in quarter tins of the size and style designated in this paragraph and so labeled as to be known to the trade generally as "Sardines in oil," are dutiable as such and not as fish in cans, although they are not in fact sardines, but sprats, and known among importers as sprats in oil. 98 Fed. Rep., 99, affirmed.—Wieland *v.* Collector of Port of San Francisco (C. C. A.), (104 Fed. Rep., 541).

(*c*) Anchovies packed in cylindrical tin boxes of full, half, and quarter sizes are dutiable at 40 per cent. T. D. 15988, G. A. 3012, reversed.—Leggett *v.* United States (C. C.), (99 Fed. Rep., 426).

(*d*) Dry smoked fish packed in cans or packages made of tin are dutiable as fish in cans and not as smoked fish.—T. D. 18417, G. A. 3974.

(*e*) Sardelles de scandinavie packed in oil in quarter boxes are dutiable as fish in cans and not as anchovies or sardines. Reversing the Board.—Meyer *v.* United States (C. C.), (86 Fed. Rep., 120).

(*f*) Anchovy paste, bloater paste, and shrimp paste are dutiable as fish packed in any other manner and not as paste.—T. D. 22176, G. A. 4703.

DECISIONS UNDER THE ACT OF 1890.

(*g*) Sardines in oval or elliptical shaped tin boxes 4 inches long, 2½ inches wide, and 1 inch thick. Boxes 3¾ inches long, 2½ inches wide, and three-fourths of an inch thick, commercially known as eighth boxes, are dutiable as quarter boxes and not at 40 per cent.—T. D. 10768, G. A. 321; T. D. 12717, G. A. 1366; T. D. 15133, G. A. 2659; T D. 15397, G. A. 2791; reversed, T. D. 15979, G. A. 3003.

(*h*) Anchovies in cylindrical tin boxes, containing in cubic contents whole boxes 62.42 inches, half boxes 30.06 inches, quarter boxes 15.33 inches, are dutiable at 10, 5, and 2½ cents each, respectively, and not at 40 per cent.—T. D. 14244, G. A. 2208; reversed, T. D. 15979, G. A. 3003.

(*i*) Sardines in one-eighth boxes are dutiable at 40 per cent.—T. D. 15979, G. A. 3003.

(*j*) Sprats or bristlings in kegs, commercially known as anchovies, are dutiable as anchovies imported in any other form.—T. D. 12621, G. A. 1270.

(*k*) Sardines salate a la carne dry salted, packed whole in tin cans of about 9 pounds each, are dutiable as imported in "any other form" and not as salted herring nor as salted fish.—T. D. 14919, G. A. 2548.

(*l*) Dutch sardellen assessed at 40 per cent as sardines and claimed to be dutiable under paragraph 293. Held to be salted herring and the protest overruled because it did not claim under the correct rate or paragraph.—T. D. 15043, G. A. 2620.

(*m*) Sardines imported in boxes much smaller than quarter boxes, and commercially known as eighth boxes, are not subject to a specific duty of 2½ cents per box, but only to the ad valorem duty of 40 per cent. Reversing the circuit court.—La Manna *v.* United States (C. C. A.), (67 Fed Rep., 233).

(*n*) Roll herrings pickled in salt or vinegar, mixed with spices and ready to be eaten as imported, are fish in cans.—T. D. 11556, G. A. 731.

(*a*) Fish invoiced as Russian sardines found to be herring pickled in salt and vinegar, mixed with spices and other ingredients, ready to be eaten as imported, and to be fish in cans.—T. D. 11556, G. A. 731.

(*b*) Fish put up in cans and subjected to a boiling process are dutiable as fish in cans and not as preserved fish.—T. D. 11835, G. A. 826.

(*c*) Bristlings or young herrings packed in oil in 1-pound tin cans are fish in cans.—T. D. 12106, G. A. 968.

(*d*) Herrings put up in tin cans, known as fresh herrings, kippered herrings, digby chicks, deviled herring, and herring in tomato sauce, are dutiable as fish in cans.—T. D. 12566, G. A. 1250.

(*e*) Small kegs of herring prepared with salt, onions, and spices are dutiable as preserved fish in packages.—T. D. 12621, G. A. 1270.

(*f*) Sprats or bristlings in tins, boned and prepared and preserved in oil or brine, dutiable as fish in cans.—T. D. 12621, G. A. 1270.

(*g*) Anchovy paste, made by grinding slightly salted anchovies into a paste and seasoning the same, and essence of anchovy, made by pounding or grinding anchovies in water, simmering the mixture, and adding some spices, are fish packed in any other manner and are not dutiable as sauces nor as nonenumerated articles.—T. D. 14389, G. A. 2273.

(*h*) Russian sardines packed in kegs held to be dutiable as fish in cans.—T. D. 13167, G. A. 1588.

(*i*) Reversed, 71 Fed. Rep., 949.

(*j*) Various kinds of herring, packed in hermetically sealed tin cans and known as "digby chicks," "preserved bloaters," "divided herring," "kippered herring," "fresh herring," "deviled herring," and "herring in tomato sauce," are dutiable as fish in cans or packages and not as fish smoked, dried, salted, etc., nor as herring pickled or salted.—T. D. 14413, G. A. 2297; T. D. 12566, G. A. 1250; In re Johnson (C. C.), (56 Fed. Rep., 822).

(*k*) Bloater paste, being a kind of herring ground into paste, and mixed with condiments and spices to be used as a sauce, and also packed in small tin cans, is dutiable as fish in cans and not as a sauce.—T. D. 14389, G. A. 2273; In re Johnson (C. C.), (56 Fed. Rep., 822).

(*l*) Anchovy paste, bloater paste, shrimp paste, and essence of anchovies are dutiable as fish packed in any other manner and not as sauces.—T. D. 22176, G. A. 4703.

DECISIONS UNDER THE ACT OF 1883.

(*m*) Fish caught in foreign waters, salted or pickled, and imported in ankers which have each a capacity of about 80 pounds or less, and not in barrels or half barrels, which have each a capacity, respectively, of about 200 and 100 pounds, which were generally bought and sold by the trade in this country at and prior to the passage of this act as "anchovies" or "sardines," are dutiable under this paragraph and not as "foreign caught fish."—Reiss *v.* Magone (C. C.), (39 Fed. Rep., 105).

(*n*) Sprats or bristlings, small fish of the herring tribe, in kegs commercially known as anchovies and dutiable at 40 per cent.—T. D. 11369, G. A. 652.

1897 **259.** Fresh-water fish not specially provided for in this Act, one-fourth of one cent per pound.

1894 [No corresponding provision.]

1890 [No corresponding provision.]

1883 [No corresponding provision.]

DECISIONS UNDER PARAGRAPH 259, ACT OF 1897.

(*a*) All distinctively fresh-water fish, frozen or packed in ice, not provided for in the free list are dutiable under this paragraph. In this case the fish was assessed under paragraph 261 at three-fourths of one cent a pound.—T. D. 18313, G. A. 3954.

(*b*) Fresh-water fish caught in Lake Superior within the jurisdiction of Canada by Canadiau fishermen employed and paid by a Canadian doing business for the A. Booth Packing Company, a corporation of Illinois, are dutiable under this paragraph and are not fish caught by citizens of the United States within the meaning of paragraph 555.—T. D. 18606, G. A. 4004.

(*c*) Fresh-water fish caught by the Buffalo Fish Company assessed under this paragraph and claimed to be free under paragraph 555 or 626. Protest overruled.—T. D. 18608, G. A. 4006.

(*d*) Acipenser rubicundus or sturgeon of the Great Lakes held to be distinctively a fresh-water fish and not dutiable under paragraph 261 as fresh fish.—T. D. 21759, G. A. 4599.

(*e*) The eastern brook trout, brook trout, or speckled trout (Salvelinus fontinalis) is nonmigratory or migratory in its habits, according as it lives in the small streams at the headwaters of Atlantic coastal rivers or in the larger rivers nearer the sea; and it is incumbent upon importers seeking to have this species classified as "fresh-water fish" under this paragraph to show the habitat of the fish imported. Only distinctively fresh-water fish are within the terms of this paragraph; migratory fish are excluded.—T. D. 23722, G. A. 5138.

1897 **260.** Herrings, pickled or salted, one-half of one cent per pound; herrings, fresh, one-fourth of one cent per pound.

1894 210. Herrings, pickled, frozen, or salted, * * * one-half of one cent per pound.

1890 294. Herrings, pickled or salted, one-half of one cent per pound; herrings, fresh, one-fourth of one cent per pound.

1883 278. Herrings, pickled or salted, one-half of one cent per pound.

DECISIONS UNDER PARAGRAPH 260, ACT OF 1897.

(*f*) Pilchards, commonly known as herrings, are dutiable at one-half cent per pound.—T. D. 19420, G. A. 4159.

(*g*) Spiced herrings in kegs are dutiable as pickled herrings and not as fish in tins.—T. D. 21479, G. A. 4518.

(*h*) Herrings pickled and spiced, imported in small kegs and commercially known as Russian sardines, but which are not commercially known as sardines and are not sardines in fact, are dutiable under this paragraph and not under paragraph 258 as "fish known or labeled as * * * sardines."—United States *v.* Rosenstein (C. C.), (91 Fed. Rep., 637); Same *v.* Same (C. C. A.), (98 Fed. Rep., 420).

(*i*) Pickled Russian sardines in wooden packages known as anchors and as one-eighth and one-tenth anchors are dutiable as herrings pickled or salted and not as fish in other packages.—T. D. 21978, G. A. 4653.

(*j*) So-called bristlings packed in full barrels are dutiable as herrings salted and not under paragraph 261 as salt fish—United States *v.* Rosenstein (98 Fed. Rep., 420) followed; T. D. 23176, G. A. 4962.

(*k*) Smelts are not classifiable as herrings.—T. D. 24848, G. A. 5514.

(*a*) The weight of the brine in which salt or pickled fish in barrels is immersed is not part of the dutiable weight of the fish. Said dutiable weight is the actual weight of the fish including whatever brine may cling to it or may have been absorbed by it.—T. D. 25409, G. A. 5717.

(*b*) Herring caught in Newfoundland waters in cold weather and naturally frozen are dutiable as fresh herring and not under paragraph 261 as fish frozen.—T. D. 26217, G. A. 5992.

(*c*) Smoked herring and salted or pickled herring are two distinct commodities, and the provision for salted herring does not include smoked herring.—Mattlage *v.* United States (139 Fed. Rep., 704; T. D. 26037), affirming without opinion, T. D. 25429, G. A. 5726.

DECISIONS UNDER THE ACT OF 1890.

(*d*) Kippered herrings in tin cans or packages, salted, are dutiable as salted herring and not as fish in cans.—T. D. 10738, G. A. 291.

(*e*) Salted or pickled herring, as designated and known in trade and commerce, are herring preserved in salt or brine, or sometimes in spiced vinegar, and herring so designated and known have not been subjected to heat, nor is preservation dependent on the entire exclusion of air.—T. D. 12566, G. A. 1250.

(*f*) Fresh herring, as designated and known in trade and commerce, are herring so recently caught or preserved that they have not lost their original quality of freshness nor been changed in condition.—T. D. 12566, G. A. 1250.

(*g*) Herring in kegs, called roll herring, are dutiable at one-half of 1 cent per pound as pickled herring.—T. D. 17576, G. A. 3667.

(*h*) Russian sardines are dutiable as herring pickled or salted and not as fish otherwise prepared nor as fish prepared, etc.—T. D. 17577, G. A. 3668.

(*i*) Herrings put up in kegs in a preparation of vinegar and spices, to which are added small quantities of vegetables, such as onions and carrots, are dutiable under this paragraph and not as fish in cans or packages.—Rosenstein *v.* United States (71 Fed. Rep., 949), reversing T. D. 13167, G. A. 1588.

261. Fish, fresh, smoked, dried, salted, pickled, frozen, packed in ice or otherwise prepared for preservation, not specially provided for in this
1897 Act, three-fourths of one cent per pound; fish, skinned or boned, one and one-fourth cents per pound; mackerel, halibut or salmon, fresh, pickled or salted, one cent per pound.

209. Fish, smoked, dried, salted, pickled, or otherwise prepared for preservation, three-fourths of one cent per pound.
1894 210. * * * salt water fish frozen or packed in ice, one-half of one cent per pound.
481. Fish, frozen or packed in ice fresh. (Free.)
482. Fish for bait. (Free.)

292. Fish, pickled, in barrels or half barrels, and mackerel or salmon, pickled or salted, one cent per pound.
1890 293. Fish, smoked, dried, salted, pickled, frozen, packed in ice, or otherwise prepared for preservation, and fresh fish, not specially provided for in this act, three-fourths of one cent per pound.
572. Fish for bait. (Free.)

277. Mackerel, one cent per pound.
279. Salmon, pickled, one cent per pound, other fish, pickled, in barrels, one cent per pound.
280. Foreign-caught fish, imported otherwise than in barrels or half barrels, whether fresh, smoked, dried, salted, or pickled, not specially enumerated or provided for in this act, fifty cents per hundred pounds.
1883 282. Fish preserved in oil, except anchovies and sardines, thirty per centum ad valorem.

283. Salmon, and all other fish, prepared or preserved, * * * not specially enumerated or provided for in this act, twenty-five per centum ad valorem.
699. Fish, fresh for immediate consumption. (Free.)
700. Fish, for bait. (Free.)

DECISIONS UNDER PARAGRAPH 261, ACT OF 1897:

(*a*) Fish skinned or boned are dutiable at 1½ cents per pound and not at 1 cent per pound under paragraph 259 as fresh-water fish.—T. D. 18607, G. A. 4005; Lake Ontario Fish Co. *v.* United States (C. C.), (99 Fed. Rep., 551).

(*b*) Although paragraph 259 covers fresh-water fish not specially provided for, yet where such fish are skinned they fall within the purview of this paragraph.—T. D. 23196, G. A. 4972.

(*c*) The eastern brook trout, brook trout, or speckled trout (Salvelinus fontinalis), claimed to be fresh-water fish, is dutiable under this paragraph unless the importer produces affirmative evidence that it is of the nonmigratory variety and is caught in fresh water.—T. D. 23722, G. A. 5138.

(*d*) Halibut boned and salted is dutiable as halibut salted and not as fish boned, the provision for halibut salted, by name, being the narrower and more specific.—T. D. 24688, G. A. 5430.

(*e*) Fresh frozen fish in packages containing less than one-half barrel are dutiable either under this provision or under paragraph 258, according to which of the two rates is the higher.—T. D. 24848, G. A. 5514.

(*f*) The weight of the brine in which salt or pickled fish in barrels is immersed is not part of the dutiable weight of the fish. Said dutiable weight is the actual weight of the fish including whatever brine may cling to it or may have been absorbed by it.—T. D. 25409, G. A. 5717.

(*g*) The provision herein for mackerel, halibut, and salmon, eo nomine, covers such fish only when fresh, pickled, or salted. If in any other condition they are dutiable either at three-fourths of 1 cent per pound under the first clause of this paragraph or at 30 per cent under paragraph 258, according to which is the higher rate.—T. D. 25430, G. A. 5727.

(*h*) Herring caught in Newfoundland waters in cold weather and naturally frozen are not dutiable as frozen fish under this paragraph, but as fresh herring under paragraph 260.—T. D. 26217, G. A. 5992.

(*i*) So-called cream of codfish, being the flesh of codfish shredded, the skin and bones entirely removed, packed in wooden boxes, is dutiable as fish skinned and boned and not as fish in packages containing less than one-half barrel.—Teed *v.* United States (126 Fed Rep., 447; T. D. 25137), reversing T. D. 23697, G. A. 5130, followed; T. D. 24916, G. A. 5546.

(*j*) Mackerel, salmon, and halibut preserved by being frozen or by being packed in ice are not dutiable under the eo nomine provision for these fish when fresh, pickled, or salted, but fall within the first subdivision of this paragraph. T. D. 26646, G. A. 6127, overruled.—T. D. 26856, G. A. 6208.

(*k*) The provision for "fish in packages containing less than one-half barrel and not specially provided for" is more specific than the provision for "fish, fresh, * * * frozen, packed in ice, or otherwise prepared for preservation, not specially provided for."—Loggie *v.* United States (137 Fed Rep., 813; T. D. 26340).

DECISIONS UNDER THE ACT OF 1894.

(*l*) Salted eels in barrels are dutiable as fish salted or pickled.—T. D. 18171, G. A. 3928.

(*a*) Sprats are dutiable under this paragraph and not as salted herring.—T. D. 17645, G. A. 3693.

(*b*) Fresh mackerel, a salt-water fish, packed in ice is dutiable under this paragraph and not free as fish frozen or packed in ice.—T. D. 15698, G. A. 2879.

(*c*) Paragraph 481, act of 1894, which provides that "fish frozen or packed in ice" shall be free, is generic and this paragraph specific or exceptional. Sustaining T. D. 15698, G. A. 2879.—In re De Long (C. C.), (70 Fed. Rep., 775).

(*d*) Under the rule of construction requiring each part of a law to be made effective if possible, paragraph 481, act of 1894, is generic and this paragraph exceptional and specific; consequently salt-water fish, fresh and packed in ice, is dutiable under this paragraph and not free under paragraph 481. Affirming T. D. 15698, G. A. 2879 and 70 Fed. Rep., 775.—De Long *v.* United States (C. C. A.), (76 Fed. Rep., 453).

DECISIONS UNDER THE ACT OF 1890.

(*e*) Beches de mer or tripangs (sometimes called sea cucumbers) which have been boiled, split open, gutted, dried, and smoked are smoked fish.—T. D. 11585, G. A. 760.

(*f*) Cisco or lake herring, fresh frozen fish, dutiable as frozen fish and not as herring.—T. D. 14064, G. A. 2115.

(*g*) Shark fins imported in boxes weighing 40 pounds each, dried and prepared for preservation, are dutiable as fish prepared and not as fish in cans or packages.—T. D. 10744, G. A. 297.

(*h*) Live goldfish are fresh fish and not live animals.—T. D. 15379, G. A. 2773.

DECISIONS UNDER THE ACT OF 1883.

(*i*) Fish caught in foreign markets, salted or pickled and imported in ankers which have each a capacity of about 80 pounds or less, and not in barrels or half barrels, which have each a capacity, respectively, of about 200 or 100 pounds, which were generally bought and sold by the trade of this country as "sardelles," are dutiable as foreign-caught fish, etc., and not as anchovies and sardines.—Reiss v. Magone (C. C.), (39 Fed. Rep., 105).

(*j*) Sprats or bristlings in tins labeled "Anchovies without fish bones" held to be fish prepared or preserved.—T. D. 11369, G. A. 652.

(*k*) Herrings preserved in a brine or vinegar, salt, and spices, with onions, carrots, peppers, and other vegetables, known in trade as "Russian sardines" and ready for food in their imported state, are dutiable as fish prepared and not as herrings pickled or salted.—Hansen *v.* Robertson (29 Fed. Rep., 686).

(*l*) Dry salted codfish never pickled, imported in 1888 in dry flour or sugar barrels incapable of containing liquids, were dutiable as fish not specially enumerated and not as foreign caught fish. But as the protest was not sufficient to notify the collector of the claim the judgment below is reversed and a judgment ordered for the defendant.—Presson *v.* Russell (152 U. S., 577).

(*m*) Anchovy paste and bloater paste, made of anchovies or bloaters ground up fine and spiced, used as food or as an appetizer, in sandwiches or with a cracker, and not used as a condiment nor known in trade and commerce as sauces, may be found by a jury to come within the description of "fish, prepared or preserved," and subject to a duty as such, and not within the description of "sauces of all kinds."—Bogle *v.* Magone (152 U. S., 623).

(*a*) Fresh fish, that is, unsalted or uncured fish, imported in bulk or otherwise than in barrels and half barrels, in a frozen condition, to be put upon the market for immediate use, are entitled to admission to the ports of this country free of duty, and the importer is only obliged to furnish the collector with proper or reasonable proof or assurance of his purpose in good faith to put them upon the market for immediate use.—Cross *v.* Seeberger (30 Fed. Rep., 427).

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*b*) Fresh fish imported frozen together in barrels or large cakes are dutiable at 50 cents per 100 pounds and are not free as fish, fresh, for immediate consumption, under R. S. 2505.—Gauthier *v.* Bell (23 Int. Rev. Rec., 210; 2 Cin. Law Bul., 153; 10 Fed. Cas., 103).

(*c*) Though originally caught in American waters and frozen in Canada, they are subject to duty unless upon importation proof of identity be made under Treasury regulations.—Id.

262. Apples, peaches, quinces, cherries, plums, and pears, green or ripe, twenty-five cents per bushel; apples, peaches, pears, and other edible

1897 fruits, including berries, when dried, desiccated, evaporated or prepared in any manner, not specially provided for in this Act, two cents per pound; berries, edible, in their natural condition, one cent per quart; cranberries, twenty-five per centum ad valorem.

1894
213. Apples, green or ripe, dried, desiccated, evaporated, or prepared in any manner, twenty per centum ad valorem.
217. Plums, * * * one and one-half cents per pound.
489. Fruits, green, ripe, or dried not specially provided for in this Act.

1890
297. Apples, green or ripe, twenty-five cents per bushel.
298. Apples, dried, desiccated, evaporated, or prepared in any manner, and not otherwise provided for in this act, two cents per pound.
299. * * * plums, * * * two cents per pound.
580. Fruits, green, ripe, or dried, not specially provided for in this act. (Free.)

1883 704. Fruits, green, ripe, or dried, not specially enumerated or provided for in this act. (Free.)

DECISIONS UNDER PARAGRAPH 262, ACT OF 1897.

(*d*) Dried lychee or lichi, which is a Chinese fruit having when dry a thin shell inclosing an edible pulp, is dutiable as an edible fruit dried and is not free under paragraph 556 as a fruit not specially provided for.—T. D. 19386, G. A. 4150; T. D. 21878, G. A. 4618; United States *v.* Wing Wo Chong (C. C. A.), (98 Fed. Rep., 602), reversing 91 Fed. Rep., 637.

(*e*) Currants, garden, are dutiable as berries edible in their natural condition and not under paragraph 264 at 2 cents per pound.—T. D. 19132, G. A. 4105.

(*f*) Ripe blueberries and raspberries are specially provided for as berries edible in their natural conditiou.—T. D. 19532, G. A. 4195.

(*g*) Preserved cranberries in glass bottles or jars and in kegs are dutiable under this paragraph. Coverings dutiable under paragraph 99.—T. D. 20036, G. A. 4258.

(*h*) Sorb apples (sorba) are dutiable as apples and not free under paragraph 559 as fruits, green, ripe, or dried.—T. D. 22534, G. A. 4781.

(*i*) Avocado or alligator pears are not dutiable as pears.—T. D. 22603, G. A. 4807.

(*a*) Foxberries, known sometimes as mountain cranberries, cowberries, and wolfberries, which are imported from Canada, where they grow wild on small bushes, are known in trade and commerce as distinct articles, and do not appear to be known as cranberries, are dutiable as berries edible and not as cranberries, nor free under paragraph 559 as berries not specially provided for.—T. D. 22808, G. A. 4868.

(*b*) Foxberries imported in water in barrels are dutiable as berries edible and not free under paragraph 559 as berries not specially provided for.—T. D. 23114, G. A. 4943.

(*c*) Chinese longans, nuts in every respect similar to but smaller than the Chinese lichi and consisting of a smooth round seed surrounded by a pulpy edible substance, which in turn is surrounded by a thin warty shell, when dried in the condition as they come from the tree are dutiable under paragraph 272 as "nuts unshelled, not specially provided for." When this pulpy edible substance is taken from the nut, so that the latter loses its identity as such, dried, and pressed into cakes of about one-half pound or other weight, this merchandise is dutiable as edible fruit dried.—United States *v.* Wing Wo Chong (98 Fed Rep., 602), reversing 91 Fed. Rep., 637, and affirming T. D. 21878, G. A. 4618, followed; T. D. 23985, G. A. 5203.

(*d*) Dried bananas are dutiable as edible fruit, dried.—United States *v.* Wing Wo Chong (98 Fed. Rep., 602) followed; T. D. 24493, G. A. 5351.

(*e*) Cherries in brine are free under paragraph 559 and are not dutiable as cherries green or ripe.—T. D. 24663, G. A. 5417.

(*f*) Jams and marmalades prepared from the fruits mentioned herein are not dutiable under this paragraph, but as fruits preserved in sugar, etc., under paragraph 263.—T. D. 26069, G. A. 5935.

(*g*) Bananas dried or desiccated in a green state, so thoroughly dried as to be hard and brittle, inedible in their imported condition, and intended for use in the manufacture of banana coffee are within the specific descriptive language of this paragraph as edible fruits dried.—T. D. 26510, G. A. 6078.

(*h*) Cranberries which after being placed in barrels for shipment are reduced to a pulpy condition by having boiling water poured over them are dutiable as cranberries and not as fruits preserved in their own juice.—T. D. 26932, G. A. 6238.

(*i*) Foxberries imported in barrels filled with water, dutiable under the provisions of this paragraph at 1 cent per quart, are to be measured upon the basis of the quart dry measure and not the quart liquid measure. The water in which the berries are immersed serves only as a packing to protect the berries against injury and should be disregarded in the assessment of duties, which should be taken only on the actual quantity of the berries.—United States *v.* Boak (146 Fed. Rep., 104; T. D. 27364), affirming G. A. 6080; T. D. 26512, followed; T. D. 27474, G. A. 6395.

(*j*) That part of this paragraph which covers "edible fruits, including berries when dried, desiccated, evaporated or prepared in any manner," refers to fruits to which something has been done to prepare them better for preservation, and which may consist either in drying, evaporating, or desiccating them or in preparing them in any other manner. It is not limited by the rule noscitur a sociis to fruits prepared by drying processes. Blueberries partially cooked in water without sugar and packed in small air-tight cans, and which are not a preserve or comfit in their imported condition, are dutiable under the provision for "edible fruits, including berries, * * * prepared in any manner," in said paragraph and not as fruits preserved in their own juice under paragraph 263.—T. D. 27795, G. A. 6507.

(*e*) Berry jam, so called, is not dutiable under the provision herein for edible fruits including berries.—T. D. 28428, G. A. 6668.

(*f*) Foxberries imported in barrels containiug water are dutiable as "berries, edible, in their natural condition," the water being merely a cushion to protect them from injury and not a preservative.—Boak *v.* United States (125 Fed. Rep., 599; T. D. 24887), affirming T. D. 23731, G. A. 5142.

(*c*) Pears in a whole state as picked from the tree, with skin and stems intact, packed in a barrel in water containing ninety-six ten thousandths of 1 per cent of salt, are dutiable under the provision for pears, green or ripe, and are not free of duty as fruits in brine. Water with this slight percentage of salt is not brine.—T. D. 26029, G. A. 5917.

(*d*) Cherries in casks in water containing four-tenths of 1 per cent or less of salt, the pits having been removed from the cherries and the fruit exposed to sulphur fumes for the purpose of bleaching and preserving it, are not dutiable as fruits preserved in their own juices, but fall within the provision for edible fruits prepared in any manner.—Causse *v.* United States (151 Fed. Rep., 4; T. D. 27751), modifying 143 id., 690; T. D. 26971, and T. D. 26029, G. A. 5917.

(*e*) The provisiou in this paragraph for edible fruits when dried, desiccated, evaporated, or prepared in any manuer is not to be limited under the rule of noscitur a sociis so as to embrace only fruits prepared by a drying process.—Ibid.

DECISIONS UNDER THE ACT OF 1890.

(*f*) Canned apples are apples prepared.—T. D. 12313, G. A. 1085.

263. Comfits, sweetmeats, and fruits preserved in sugar, molasses, spirits, or in their own juices, not specially provided for in this Act, one cent per pouud and thirty-five per centum ad valorem; if containing over ten per centum of alcohol aud not specially provided for in this Act, thirty-five per centum ad valorem and in addition two dollars and fifty cents per proof gallon on the alcohol contained therein in excess of ten per centum; jellies of all kinds, thirty-five per centum ad valorem; pineapples preserved in their own juice, twenty-five per centum ad valorem.

1897

1894

218. Comfits, sweetmeats, and fruits preserved in sugar, sirup, or molasses, not specifically provided for in this Act, * * * and jellies of all kinds, thirty per centum ad valorem.

219. Fruits preserved in their own juices, twenty per centum ad valorem.

1890

303. Comfits, sweetmeats, and fruits preserved in sugar, sirup, molasses, or spirits not specially provided for in this act, and jellies of all kinds, thirty-five per centum ad valorem.

304. Fruits preserved in their own juices, thirty per centum ad valorem.

1883

301. Fruits, preserved in their own juices, * * *. twenty per centum ad valorem.

302. Comfits, sweetmeats, or fruits preserved in sugar, spirits, sirup, or molasses, not otherwise specified or provided for in this act, and jellies of all kinds, thirty-five per centum ad valorem.

DECISIONS UNDER PARAGRAPH 263, ACT OF 1897.

(*g*) The words "fruits preserved in spirits" had no technical or commercial meaning different from their ordinary or popular meaning on and prior to July 24, 1897, but meant simply fruits placed in spirits for the purpose of preservation or resisting fermentation.—T. D. 20212, G. A. 4296; T. D. 21428, G. A. 4503; T. D. 22039, G. A. 4663.

(*a*) The rule of noscitur a sociis is not applicable to this paragraph so as to confine the expression "fruits preserved in spirits" to such as are strictly edible.—T. D. 20212, G. A. 4296; affirmed, Voight *v.* Mihalovitch (125 Fed. Rep., 78; T. D. 25092).

(*b*) On an importation of wild red cherries from Germany in casks, surrounded by a supernatant fluid containing from about 15 to 22 per cent in volume of alcohol or spirits. *Held*, that the merchandise was not the cherry juice of commerce, but an article from which the commercial cherry juice is taken by a special process of manufacture. *Held, also*, that the alcohol was for the purpose of resisting fermentation or decay, and that the goods should not be classified as cherry juice, by similitude, under paragraph 299, because specially enumerated in this paragraph as "fruits preserved in spirits * * * containing over 10 per cent of alcohol."—T. D. 20212, G. A. 4296; T. D. 22039, G. A. 4663.

(*c*) The provision for $2.50 per proof gallon on the alcohol "contained therein in excess of ten per cent" makes dutiable all such excess, whether found in the preserving liquid or in the fruit.—T. D. 20761, G. A. 4368.

(*d*) The President's proclamation of May 30, 1898, concerning reciprocity with France can not be construed to include alcohol in which cherries are preserved.—T. D. 20761, G. A. 4368; reversed in effect by La Manna *v.* U. S. (144 Fed. Rep., 683; T. D. 27069).

(*e*) Orange pulp made from oranges peeled and crushed and otherwise reduced to a pulp and packed in tin cans, without sugar or saccharine, is dutiable as fruit in its own juice. T. D. 19096, G. A. 4095; reversed.—T. D. 22436, G. A. 4749.

(*f*) Blueberries in cans and preserved in their own juices are dutiable as fruits preserved in their own juices and not under paragraph 262 as edible fruits, including berries, etc.—T. D. 22545, G. A. 4782.

(*g*) Plum sauce, a Chinese preparation consisting of fruits preserved in their own juices, with leaves, spices, organic acids, common salt, etc., are dutiable as fruits preserved in their own juices and not under paragraph 241 as vegetables prepared or preserved.—T. D. 23075, G. A. 4931.

(*h*) Figs preserved in sugar, molasses, spirits, or in their own juices, known as "figues au jus," "figues vert au jus," and as "figues au marasquin," but not containing over 10 per cent of alcohol, are dutiable at 1 cent per pound and 35 per cent and not under paragraph 264 as figs. T. D. 23130, G. A. 4946, affirmed; 126 Fed. Rep., 578; T. D. 25049, reversed.—U. S. *v.* Reiss (136 Fed. Rep., 741; T. D. 25946).

(*i*) Figs preserved in spirits, described as "figues vertes a l'eau de vie," and containing over 10 per cent of alcohol are dutiable at 35 per cent and $2.50 per proof gallon on the alcohol in excess of 10 per cent and not under paragraph 264 as figs.—Ibid.

(*j*) Chutneys, consisting of fruits preserved in their own juices, with spices, etc., are dutiable as fruits preserved in their own juices and not under paragraph 241 as vegetables prepared or preserved. See Bogle *v.* Magone (152 U. S., 623); in re Johnson (56 Fed. Rep., 822).—T. D. 23233, G. A. 4979.

(*k*) An importation of six barrels of cherries and six barrels of cherry sirup, consisting of cherry juice with sugar added and subjected to a process of heating, was classified as an entirety under paragraph 299 as cherry juice. *Held*, that the classification was in error and that the cherries and sirup were separately dutiable, the sirup as a nonenumerated manufactured article at 20 per cent ad valorem under section 6 and the cherries as fruits preserved in sugar.—T. D. 23404, G. A. 5041

(*a*) Chinese cucumbers imported in a prepared or preserved state are not sweetmeats.—T. D. 23728, G. A. 5139.

(*b*) The so-called "confitures de bar-le-duc," known commonly as bar-le-duc jelly, consisting of currants from which the seeds have been extracted, and which has been boiled down to a sticky mass, in which, however, the fruit retains to a considerable degree its original shape, is dutiable under the provision in this paragraph for "jellies of all kinds," at the rate of 35 per cent ad valorem and not as "comfits, sweetmeats, and fruits preserved in sugar, * * * not specially provided for," at the rate of 1 cent per pound and 35 per cent ad valorem.—United States *v.* Godillot (C. C., S. D., N. Y., May 13, 1902; no opinion; not reported), affirming T. D. 20045, G. A. 4267, followed; T. D. 23848, G. A. 5167.

(*c*) Preserved pineapples containing only about 7 per cent of invert sugar and less than 1 per cent of cane sugar are not dutiable as fruits preserved in sugar, but as pineapples preserved in their own juice.—T. D. 23964, G. A. 5199.

(*d*) Raspberry pulp consisting of crushed raspberries containing no preservative other than their own juice is dutiable as fruit preserved in its own juice and not as fruit juice under paragraph 299, nor as edible fruits when dried, desiccated, evaporated, or prepared in any manner, under paragraph 262. A commodity may be designated as fruit preserved or prepared notwithstanding it has lost its original form. The juice of the fruit is nothing but the sap obtained by expression. The provision in paragraph 262 for "edible fruits, including berries, when dried, desiccated, evaporated or prepared in any manner," is restricted by the doctrine of ejusdem generis to fruits which have been prepared by similar processes to those enumerated.—United States *v.* Rosenstein (90 Fed. Rep., 801); Smith *v.* Rheinstrom (65 Fed. Rep., 984); T. D. 22436, G. A. 4749; T. D. 22545, G. A. 4782, followed; T. D. 23987, G. A. 5205.

(*e*) An importation of pineapples was made in five lots, covered by one invoice, some of which were described as sliced pineapples, others as grated, all being stated to be pineapples preserved in their own juice and all being invoiced at the average price of 6 shillings per case. The various lots were appraised at different values, and the collector applied section 2910 of the Revised Statutes and assessed duty on the whole importation at the rate to which the highest valued goods on the invoice were subject. *Held*, that section 2910 was not applicable.—T. D. 24781, G. A. 5473.

(*f*) Date paste or dough, consisting of the pulp of the date prepared by removing the stones and putting the fruit through a chopper, is dutiable under the provision for comfits, sweetmeats, and fruits preserved in their own juice.—T. D. 24806, G. A. 5490.

(*g*) Prunes boiled in water and pressed through a sieve, without the addition of sugar or any other material, are dutiable as fruits preserved in their own juices.—United States *v.* Rosenstein (90 Fed. Rep., 801) affirming T. D. 3661, followed; T. D. 25174, G. A. 5635.

(*h*) Jams and marmalades prepared from various fruits are dutiable as fruits preserved in their own juices and not under the eo nomine provisions for the fruits from which they are made mentioned in paragraphs 262, 264, and 266.—T. D. 26069, G. A. 5935.

(*i*) Figs preserved in spirits are dutiable as fruits preserved in spirits and not under the provision for figs in paragraph 264, which expression is construed to apply to dry figs only. A provision for a class of goods which includes an article may be more specific than an eo nomine provision for such article.—United States *v.* Reiss (136 Fed. Rep., 741; T. D. 25946), reversing 126 id., 578;

T. D. 25049, and affirming T. D. 23130, G. A. 4946, followed; T. D. 26092, G. A. 5945.

(*a*) Japanese umeboshi or umezuki, consisting of the fruit of the ume tree preserved in its own juice and salt, is dutiable as preserved in its own juice.—T. D. 26931, G. A. 6237.

(*b*) Cranberries which after being placed in barrels for shipment are reduced to a pulpy condition by having boiling water poured over them are dutiable as cranberries and not as fruits preserved in their own juice.—T. D. 26932, G. A. 6238.

(*c*) The duty imposed herein on all alcohol in excess of 10 per cent is to be assessed on all such excess, whether the alcohol is absorbed by the fruit or is surrounding it.—Rheinstrom *v.* United States (118 Fed. Rep., 303), affirming T. D. 20761, G. A. 4368, followed; T. D. 24653, G. A. 5414.

(*d*) Broken marrons or chestnuts in sirup held to be dutiable by similitude as nuts and not as comfits or sweetmeats.—T. D. 25084, G. A. 5603.

(*e*) In ascertaining the dutiable weight of fruits preserved in their own juices no allowance can be made for the liquid in which the fruits are preserved.—T. D. 27058, G. A. 6276.

(*f*) The excess of alcohol over 10 per cent contained in fruits preserved in spirits is entitled to the benefit of the reduced rate of duty provided for in the reciprocity agreement with France.—La Manna *v.* United States (144 Fed. Rep., 683; T. D. 27069), reversing La Manna *v.* United States (T. D. 25920), followed; T. D. 27256, G. A. 6331.

(*g*) Cherries in maraschino containing a substantial quantity of brandy or other spirits are dutiable as fruits preserved in spirits. This phrase is not a commercial or technical phrase, but is to be taken in its ordinary signification.—Delapenha *v.* United States (suit 2984, T. D. 27397), affirming by consent T. D. 21428, G. A. 4503, followed; T. D. 27585, G. A. 6430.

(*h*) Cherries contained in a solution of sugar and water flavored with the pits of maraschino cherries are dutiable as fruits preserved in sugar. The word "sugar" in this paragraph has the same signification as the word "syrup" in the corresponding paragraphs of the tariff acts of 1890 and 1894. Where the amount of alcohol contained in the maraschino is less than 1 per cent, the goods are simply regarded as cherries preserved in sugar; but where there is a substantial amount of alcohol contained in the solution the merchandise would be more properly classified as fruits preserved in spirits under the same paragraph.—T. D. 27690, G. A. 6473.

(*i*) The term "green olives" herein relates only to unripe olives. Olives immersed in brine for purposes of temporary preservation, but without further treatment, are not prepared within the meaning of this paragraph, and black or ripe olives imported in barrels in brine are not dutiable hereunder, but are free as fruits in brine under paragraph 559.—T. D. 27793, G. A. 6505.

(*j*) The provision in this paragraph for "comfits, sweetmeats, and fruits preserved in sugar, molasses, spirits, or in their own juices" is intended to apply to fruits treated so as to become a preserve or comfit and which are commercially known and dealt in as preserved fruits. Blueberries partially cooked in water without sugar, and which are not a preserve or comfit in their imported condition, are not dutiable hereunder, but as edible fruits, including berries prepared in any manner under paragraph 262.—T. D. 27795, G. A. 6507.

(*k*) Pineapples preserved in cans in their own juice, containing total sugar ranging in quantity from 7½ per cent to 18 per cent, are dutiable as pineapples preserved in their own juice and not as fruits preserved in sugar. The sugar

contained in such pineapples seems to be used for flavoring the fruit rather than for its preservation.—United States *v.* Johuson (152 Fed. Rep., 164; T. D. 27830), affirming 143 Fed. Rep., 915; T. D. 26941, which had reversed T. D. 24494, G. A. 5352; Dudley *v.* United States (153 Fed. Rep., 881; T. D. 28052), reversing 148 Fed. Rep., 333; T. D. 27516, which had affirmed T. D. 25577, G. A. 5787, and United States *v.* Boden (133 Fed. Rep., 839; T. D. 25945) followed; T. D. 28245, G. A. 6616.

(*a*) Marrons in sirup, consisting of chestnuts boiled and immersed in a sirup consisting of water, sugar, and vanilla flavoring, are no longer nuts for tariff purposes and are dutiable under the provision for comfits.—Schall *v.* United States (154 Fed. Rep., 1005; T. D. 27985), affirming 147 id., 760; T. D. 27447, reversing T. D. 26007, G. A. 5908, and in effect overruling T. D. 25084, G. A. 5603.

(*b*) Cherries in casks in water containing four-tenths of 1 per cent or less of salt, the pits having been removed from the cherries and the fruit exposed to sulphur fumes for the purpose of bleaching and preserving it, are not dutiable as fruits preserved in their own juices, but fall within the provision for edible fruits prepared in any manner.—Causse *v.* United States (151 Fed. Rep., 4; T. D. 27751), modifying 143 id., 690; T. D. 26971, and T. D. 26029, G. A. 5917.

(*c*) The provision in this paragraph relative to comfits, sweetmeats, and fruits preserved in sugar, molasses, spirits, or in their own juices is intended to apply to fruits which have been "preserved," that is, treated so as to become a preserve or comfit, and not to such as merely remain temporarily in their natural juices.—Ibid.

(*d*) It is essential to the admission of testimony as to trade meaning that such meaning should differ from the ordinary dictionary meaning.—United States *v.* Nordlinger (121 Fed. Rep., 690).

(*e*) Where the evidence as to a particular term having a trade meaning, and as to such meaning, and whether it differed from the ordinary meaning, is conflicting, there is a failure to show a "definite, uniform and general" trade understanding, and the term will be interpreted according to its ordinary meaning.—Ibid.

(*f*) Marmalade, a product made from the bitter orange, including the juice, ground skin, and pulp of the orange, with sugar added, and so-called berry jams, are dutiable under the provision for comfits, sweetmeats, and fruits preserved in sugar and not as jellies.—T. D. 28428, G. A. 6668.

(*g*) The phrase "fruits preserved in sugar," used in this paragraph, was intended by Congress to apply to fruits which have been "preserved," that is, treated so as to become a preserve or comfit, and not to such as merely remain temporarily in their own juice, which may contain sugar. Pineapples containing variously from 20.83 to 33.33 per cent of sugar, an indeterminate portion of which was added for the purpose of flavoring the fruit and not to make a preserve or comfit, are dutiable under this paragraph as "pineapples preserved in their own juice" and not as fruits preserved in sugar. Authorities reviewed.—T. D. 28574, G. A. 6684.

DECISIONS UNDER THE ACT OF 1894.

(*h*) Candied apples are dutiable as fruits preserved in sugar and not as apples dried, desiccated, evaporated, etc.—T. D. 15811, G. A. 2911.

(*i*) Bigareaux au Suc de Marasquin, cherries in bottles preserved in a syrup composed of sugar and fruit juice, is dutiable as fruits preserved in

syrup and not by similitude as fruits preserved in their own juices nor as a nonenumerated article.—T. D. 16964, G. A. 3392.

(*a*) Ginger root preserved in a sweet, spiced fluid is dutiable as sweetmeats and not as a drug, nor as a medicinal preparation, nor as ground spices, nor free as a root.—T. D. 17434, G. A. 3608.

(*b*) Prunes boiled in water, pressed through a colander, without the addition of sugar or any other material, which article is not a "jelly" in the common meaning of that term nor commercially known as jelly, are dutiable as fruits preserved in their own juices and not as jelly.—T. D. 17570, G. A. 3661; United States *v.* Rosenstein (C. C.), (90 Fed. Rep., 801).

(*c*) Prune butter, known also as prune marmalade, crushed prunes, or "pflaumenmus," and sometimes as prune jelly, prepared by boiling prunes in water, pressing them through a sieve, concentrating by evaporation, nothing but water being added during the process, is dutiable as "fruits preserved in their own juices" and not as jellies.—T. D. 20701, G. A. 4357.

(*d*) Dried citron preserved in sugar held to be dutiable as fruits preserved in sugar and not free as dried fruit. Fruits preserved in sugar is a narrower term than dried fruit.—United States *v.* Nordlinger (121 Fed. Rep., 690) followed; T. D. 24965, G. A. 5562.

(*e*) Cherries in maraschino, having been omitted from the articles enumerated in this paragraph, were relegated to the provision for unenumerated manufactured articles.—United States *v.* Reiss (142 Fed. Rep., 1039; T. D. 27119), affirming 135 id., 248; T. D. 25789, and in effect overruling T. D. 16964, G. A. 3392.

(*f*) There is no provision in this paragraph for fruits in spirits, and such goods are consequently dutiable as unenumerated manufactured articles.—T. D. 27276, G. A. 6334.

DECISIONS UNDER THE ACT OF 1890.

(*g*) Stuffed dates are sweetmeats.—T. D. 12547, G. A. 1231.

(*h*) Candied dates are sweetmeats.—T. D. 12668, G. A. 1317.

(*i*) Candied citron is fruit preserved in sugar.—T. D. 10874, G. A. 369.

(*j*) Brandy peaches in bottles should be assessed for duty on the value of the bottles added to the value of the contents, and under paragraph 104 (1890) the duty on the bottles must not be less than 40 per cent.—T. D. 10909, G. A. 404.

(*k*) Lemon creams, vanilla creams, and orange creams held dutiable by similitude as jellies.—T. D. 13233, G. A. 1654.

(*l*) Watermelons prepared or preserved in soy or sirup are preserved fruit.—T. D. 13207, G. A. 1628.

(*m*) Pineapples peeled, sliced, and placed in cans filled with cold water and hermetically sealed, their juices permeating the water, are "fruits preserved in their own juices" and are free as fruits green, ripe, or dried.—T. D. 12725, G. A. 1374; T. D. 12820, G. A. 1416; T. D. 13767, G. A. 1961; T. D. 16852, G. A. 3371; Johnson *v.* United States (C. C.), (66 Fed. Rep., 725).

(*n*) Dried citron preserved in sugar held to be dutiable as fruits preserved in sugar and not free as dried fruit. Fruits preserved in sugar is a narrower term than dried fruit.—United States *v.* Nordlinger (121 Fed. Rep., 690) followed; T. D. 24965, G. A. 5562.

DECISIONS UNDER THE ACT OF 1883.

(*a*) Candied citron, lemon, and lemon peel are dutiable as fruits preserved in sugar.—T. D. 10401, G. A. 92.

(*b*) Proof that foreign fruits preserved in sugar, sirup, and molasses, which come in as articles of importation and which plaintiff has dealt in, come generally in air-tight packages and that certain dealers in dried fruits do not handle fruits preserved in sugar in air-tight packages is not sufficient to establish the trade meaning of the term "fruits preserved in sugar."—Levy *v.* Robertson (C. C.), (38 Fed. Rep., 714).

(*c*) Candied citron, i. e., citron boiled in sugar and dried, is dutiable as fruits preserved in sugar and not free as fruit green, ripe, or dried. Levy *v.* Robertson (C. C.), (38 Fed. Rep., 714); Hills *v.* Erhardt (C. C.), (59 Fed. Rep. 768).

(*d*) Dried citron preserved in sugar held to be dutiable as fruits preserved in sugar and not free as dried fruit. Fruits preserved in sugar is a narrower term than dried fruit.—United States *v.* Nordlinger (121 Fed. Rep., 690) followed; T. D. 24965, G. A. 5562.

264. Figs, plums, prunes, and prunelles, two cents per pound; raisins and other dried grapes, two and one-half cents per pound; dates, one-half of one cent per pound; currants, Zante or other, two cents per pound; olives, green or prepared, in bottles, jars, or similar packages, twenty-five cents per gallon; in casks or otherwise than in bottles, jars, or similar packages, fifteen cents per gallon.

1897

1894

217. Plums, prunes, figs, raisins, and other dried grapes, including Zante currants, one and one-half cents per pound.
213½. Dates * * * twenty per centum ad valorem.
215. Olives, green or prepared, twenty per centum ad valorem.

1890

299. * * * plums, and prunes, two cents per pound.
300. Figs, two and one-half cents per pound.
302. Raisins, two and one-half cents per pound.
578. Currants, Zante or other. } (Free.)
579. Dates. }
662. Olives, green or prepared. }

1883

293. Currants, Zante or other, one cent per pound.
294. Dates, plums, and prunes, one cent per pound.
295. Figs, two cents per pound.
300. Raisins, two cents per pound.
750. Olives, green or prepared. (Free.)

DECISIONS UNDER PARAGRAPH 264, ACT OF 1897.

(*e*) Olives. No restriction as to size of jars.—T. D. 19625, G. A. 4207.

(*f*) Large prunes with pits removed, stuffed with small prunes, are dutiable as prunes, and not as sweetmeats.—T. D. 21594, G. A. 4554.

(*g*) Currants in an uncleaned condition are dutiable according to their weight as imported, without deduction for impurities contained therein.—T. D. 22005, G. A. 4655.

(*h*) Currants as imported and dealt in at and prior to the passage of this act, contained dirt and other impurities, the amount thereof varying greatly according to the proximity of the vines to the roadsides, the amount of rainfall during the season, and the care with which the currants were prepared for the market. The term "currants" as used in commerce at and prior to the passage of this act, signified currants in an uncleaned condition, and there was no custom of trade making an allowance for impurities. Ibid.

(*a*) At the present time about 90 per cent of all the currants imported are in the uncleaned condition, the impurities therein contained are not plainly discoverable or readily eliminated, and there is no practicable method of approximating the amount thereof without subjecting the currants to a complicated process of cleaning, and no practicable way by which the amount of such impurities can be ascertained.—Ibid.

(*b*) Olives in tin cans holding from 5 to 15 gallons are dutiable as olives in casks or otherwise than in bottles, jars, or smaller packages. Such tin cans held not to be "similar packages" to bottles or jars.—T. D. 24733, G. A. 5448.

(*c*) Date paste or dough consisting of the pulp of the date prepared by removing the stones and putting the fruit through a chopper is not dutiable as dates.—T. D. 24806, G. A. 5490.

(*d*) Jams and marmalades prepared from the fruits mentioned herein are not dutiable under this paragraph, but as fruits preserved in sugar, etc., under paragraph 263.—T. D. 26069, G. A. 5935.

(*e*) The provision for figs herein applies only to dry figs, and figs preserved in spirits are dutiable under paragraph 263.—United States *v.* Reiss (136 Fed. Rep., 741; T. D. 25946), reversing 126 id., 578; T. D. 25049, and affirming T. D. 23130, G. A. 4946, followed; T. D. 26092, G. A. 5945.

(*f*) Stuffed olives are dutiable under the provision for olives green or prepared.—T. D. 26921, G. A. 6235.

(*g*) Currants are dutiable on the gross weight thereof and no allowance is to be made for dirt or other impurities said to be contained therein.—United States *v.* Reid (120 Fed. Rep., 242), reversing the Circuit Court and affirming a Board decision that followed T. D. 22005, G. A. 4655, followed; T. D. 24645, G. A. 5413.

(*h*) In measuring dried olives for the purpose of assessing duty per gallon the merchandise should be gauged upon the basis of the wine gallon of 231 cubic inches capacity and not the dry gallon of 268¾ cubic inches capacity.—Lee Tai Lung *v.* United States (146 Fed Rep., 380; T. D. 27264), affirming T. D. 27001 and T. D. 26888, G. A. 6221.

(*i*) In measuring olives in brine for the purpose of assessing duty per gallon the merchandise should be gauged upon the basis of the wine gallon of 231 cubic inches capacity and not the dry gallon of 268¾ cubic inches capacity.—Ceballos *v.* United States (146 Fed. Rep., 380; T. D. 27264), affirming 139 Fed. Rep., 705; T. D. 25879, and T. D. 25359, G. A. 5701.

(*j*) Olives in brine contained in small kegs of less than 1 gallon each are dutiable under the provision for olives in bottles, jars, or similar packages and not under that for olives in casks or otherwise than in bottles, jars, or similar packages. The distinction between the containers seems to have reference to the size rather than to the nature of the packages. That is to say, the provision for olives "in bottles, jars, or similar packages" embraces goods in small packages for retail consumption, while that for olives "in casks or otherwise than in bottles, jars, or similar packages" relates to goods in bulk which require repacking before being sold for the retail trade. The meaning of cask and keg discussed.—Lomba et al. *v.* United States (T. D. 27707), affirming T. D. 26476, G. A. 6068.

DECISIONS UNDER THE ACT OF 1894.

(*k*) Zante currants as used in this paragraph applies to the small seedless raisins grown on the mainland of Greece, in the Archipelago, and other

places in the Levant, and is not confined to those raised only in the island of Zante. The use by Congress of the capital letter "Z" in the word Zante is of no significance in the construction, since grammatical propriety alone requires it.—In re Wise (C. C.), (73 Fed. Rep., 183).

(*a*) Dried currants, so called, from the Levautine, which are known to the trade by some thirty different names, indicating the islands or localities where grown, and which, although in fact raisins made from a small grape, constitute the only currants known commercially or imported, are, except those grown on the island of Zante, free, under paragraph 489 (1894), as dried fruit, and not dutiable under this paragraph as raisins.—Hills Bros. Co. *v.* United States (C. C. A.), (99 Fed. Rep., 264).

DECISIONS UNDER THE ACT OF 1890.

(*b*) Denia raisins found to exceed 28 pounds to the box, and though it is the trade custom to accept such raisins as weighing 28 pounds, duty must be assessed at the actual weight.—T. D. 14624, G. A. 2382.

1897 **265.** Grapes in barrels or other packages, twenty cents per cubic foot of capacity of barrels or packages.

1894 214. Grapes, twenty per centum ad valorem.

1890 299. Grapes, sixty cents per barrel of three cubic feet capacity or fractional part thereof; plums, and prunes, two cents per pound.

1883 299. * * * grapes, twenty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 265, ACT OF 1897.

(*c*) Where grapes have been imported in barrels, and the protest alleges that the collector has assessed duty upon an erroneous and excessive ascertainment or estimate of the capacity of the barrels, the question raised is one relating to the amount of duty on imported merchandise, and so within the jurisdiction of the Board. This is particularly true where it appears that the ascertainment of capacity was not made by the surveyor or other officer authorized by law to measure packages.—T. D. 22767, G. A. 4857.

(*d*) The capacity of certain barrels containing Almeria grapes, and known as "25 kilo" barrels, found not to exceed 2 cubic feet.—Id.

(*e*) So-called "25-kilo" barrels containing Almeria grapes found to be of an average capacity of 2 cubic feet each.—United States *v.* Bonanno (U. S. C. C., S. D., N. Y., suit 3168, not reported) followed; T. D. 23602, G. A. 5101.

DECISIONS UNDER THE ACT OF 1890.

(*f*) Grapes in half barrels are dutiable at 60 cents per barrel on the number of barrels of 3 feet cubic capacity and the fractional part remaining and not at 60 cents per half barrel.—T. D. 10741, G. A. 294.

(*g*) Duty assessed on grapes imported in barrels without any allowance for the cork dust and sawdust, which constituted nearly one-half of the cubic contents of the barrel. The grapes are always sold in this market by the barrel, in the condition as imported, and the weight on the trade catalogue includes barrel, cork dust, and grapes. Tare must be allowed for packing material beyond that which occupies the interstices between the grapes or bunches. The collector is not authorized to take duty upon the cork dust and sawdust. Sustaining T. D. 14852, G. A. 2535.—United States *v.* Mayer (C. C.), (66 Fed. Rep., 719); reversed by the Circuit Court of Appeals (71 Fed. Rep., 501).

(*a*) Grapes in boxes are dutiable and not free as fruit not specially provided for. The term "barrel" refers to the standard of measurement and not to the form of the package.—T. D. 13989, G. A. 2094.

1897 **266.** Oranges, lemons, limes, grape fruit, shaddocks or pomelos, one cent per pound.

1894 216. Oranges, lemons, and limes, in packages, at the rate of eight cents per cubic foot of capacity; in bulk, one dollar and fifty cents per one thousand; * * *

1890 301. Oranges, lemons, and limes, in packages of capacity of one and one-fourth cubic feet or less, thirteen cents per package; in packages of capacity exceeding one and one-fourth cubic feet and not exceeding two and one-half cubic feet, twenty-five cents per package; in packages of capacity exceeding two and one-half cubic feet and not exceeding five cubic feet, fifty cents per package; in packages of capacity exceeding five cubic feet, for every additional cubic foot or fractional part thereof, ten cents; in bulk, one dollar and fifty cents per one thousand; * * *

1883 296. Oranges, in boxes of capacity not exceeding two and one-half cubic feet, twenty-five cents per box; in one-half boxes, capacity not exceeding one and one-fourth cubic feet, thirteen cents per half box; in bulk, one dollar and sixty cents per thousand; in barrels, capacity not exceeding that of the one hundred and ninety-six pound flour-barrel, fifty-five cents per barrel.

297. Lemons, in boxes of capacity not exceeding two and one-half cubic feet, thirty cents per box; in one-half boxes, capacity not exceeding one and one-fourth cubic feet, sixteen cents per half box; in bulk, two dollars per thousand.

298. Lemons and oranges, in packages, not specially enumerated or provided for in this act, twenty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 266, ACT OF 1897.

(*b*) Bitter oranges peeled and sliced and put up in tins in their own juice dutiable as oranges.—T. D. 19096, G. A. 4095; reversed, T. D. 22436, G. A. 4749.

(*c*) Limes in brine are not dutiable under this paragraph, but are free as fruits in brine under paragraph 559.—Brennan *v.* United States (136 Fed. Rep., 743; T. D. 26317), reversing 129 id., 837; T. D. 25274 and T. D. 24320, G. A. 5307, and in effect overruling Roche *v.* United States (116 Fed. Rep., 911).

(*d*) Wherever in the history of customs laws it is found that a certain expression has received in effect a statutory construction or a long and uniform use by Congress or by the Departments that construction is controlling unless some other is necessary.—Ibid.

(*e*) It may be that an article is properly dutiable under a designation of a class, although literally it is included in within an eo nomine designation in some other paragraph. The relations of the article to such class may have the effect of making the class designation the more specific.—Ibid.

(*f*) Oranges and lemons cut in two and immersed in brine and which arrived with the pulp in an inedible state and more or less separated from the peel are not dutiable as oranges and lemons, but are free as fruits in brine.—Hills *v.* United States (123 Fed. Rep., 477), reversing 113 Fed Rep., 857; and T. D. 21919, G. A. 4632, followed; T. D. 24567, G. A. 5379.

(*g*) The citrus fruit known as chinois, which seems to be a small lime imported in brine, is dutiable under this paragraph.—T. D. 24918, G. A. 5548.

(*h*) Jams and marmalades prepared from the fruits mentioned herein are not dutiable under this paragraph, but as fruits preserved in sugar, etc., under paragraph 263.—T. D. 26069, G. A. 5935.

DECISIONS UNDER THE ACT OF 1894.

(*a*) For many years oranges and lemons have been imported in three different ways: (*a*) In boxes, (*b*) in barrels, (*c*) loosely in vessels or cars without any coverings or packages, the last mentioned being described as in bulk and the first two as in packages.—T. D. 15987, G. A. 3011.

(*b*) Oranges and lemons in boxes, some wrapped separately in paper and some not wrapped but loose in boxes, held dutiable at 8 cents per cubic foot and 30 per cent and not at $1.50 per thousand.—T. D. 15987, G. A. 3011.

(*c*) Fruit known as "tangerines" is but a variety or species of oranges, is properly classified as such, and is not free as fruit not specially provided for.—T. D. 18161, G. A. 3918.

(*d*) Oranges imported from Jamaica in barrels and boxes. Barrels returned by appraiser as containing 5 cubic feet and boxes as 2 cubic feet. Capacity of barrels found to be only 4⅛ cubic feet and reliquidation ordered.—T. D. 17564, G. A. 3655.

(*e*) The Board has made it a practice not to review returns made according to law by the United States weighers, gaugers, or measurers so long as they act strictly within their authority and proceed upon no wrong principle. In this case the calculations were based on estimates of capacity made by the examiners rather than upon ascertainment of capacity based upon accurate measurement of a sufficiently large number of packages. Collector reversed and reliquidation ordered.—T. D. 17564, G. A. 3655.

DECISIONS UNDER THE ACT OF 1890.

(*f*) No allowance for decayed oranges in measurement.—T. D. 11997, G. A. 910.

(*g*) The assessment should be on each package according to its cubic contents, in the proportion of 50 cents for each package of 5 cubic feet and 10 cents for each fractional cubic foot additional.—T. D. 12462, G. A. 1200; T. D. 16306, G. A. 3135.

(*h*) Bitter oranges in barrels dutiable at 50 cents per barrel and the barrels at 30 per cent.—T. D. 13688, G. A. 1926.

(*i*) Lemons imported and the value separately stated, but the cost of boxes, paper, packing, cartage, and shipping specified under the head of charges. The appraiser reported packages as valued at 1 peseta each, but the collector assessed duty on the invoiced price, which included paper, etc. *Held*, that duty should have been assessed on the appraised value of the boxes and not on the cost of the paper, etc.—T. D. 15017, G. A. 2594.

(*j*) The merchandise having gone into consumption, the decision of the collector as to the capacity of lemon boxes is conclusive.—T. D. 11044, G. A. 487.

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*k*) The terms "quantity," and "whole quantity," relating to duties on imported fruit, and making an allowance for loss or decay which exceeds 25 per cent of the "quantity," relate to the whole importation of fruit and not to the quantity in each particular package damaged.—Scattergood *v.* Tutton (2 Fed. Rep., 28).

1897 **267.** Orange peel or lemon peel, preserved, candied, or dried, and cocoanut meat or copra desiccated, shredded, cut, or similarly prepared, two cents per pound; citron or citron peel, preserved, candied, or dried, four cents per pound.

1894 220. Orange peel and lemon peel, preserved or candied, thirty per centum ad valorem.
218. * * * prepared or desiccated cocoanut or copra, thirty per centum ad valorem.

1890 305. Orange-peel and lemon-peel, preserved or candied, two cents per pound.

1883 [Not enumerated. Dutiable under paragraph 302, page 33.]

(*a*) Orange peel preserved in brine in casks is dutiable and is not free under paragraph 627.—T. D. 21156, G. A. 4439; in effect reversed in Causse *v.* United States (150 Fed. Rep., 419; T. D. 27513).

(*b*) Oranges and lemons cut in two and immersed in brine and which arrived with the pulp in an inedible state and more or less separated from the peel are not dutiable as orange peel or lemon peel preserved, but are free as fruits in brine.—Hills *v.* United States (123 Fed. Rep., 477), reversing 113 Fed. Rep., 857, and T. D. 21919, G. A. 4632 followed; T. D. 24567, G. A. 5379.

(*c*) Orange and lemon peel immersed in brine for the purpose only of arresting decay during transportation is not dutiable as orange and lemon peel preserved. A simple process of preservation to facilitate or make possible the transportation and handling of a commodity, and for no other purpose, is not a preserving within the meaning of this paragraph.—T. D. 26368, G. A. 6039 (dissenting opinion of Waite, G. A.), affirmed in Causse *v.* United States (150 Fed. Rep., 419; T. D. 27513).

1897 **268.** Pineapples, in barrels and other packages, seven cents per cubic foot of the capacity of barrels or packages; in bulk, seven dollars per thousand.

1894 213½. * * * pineapples, twenty per centum ad valorem.

1890 [Not enumerated. Free under paragraph 580, page 739.]

1883 [Not enumerated. Free under paragraph 704, page 739.]

DECISIONS UNDER PARAGRAPH 286, ACT OF 1897.

(*d*) The capacity of packages containing pineapples should be ascertained by taking the inside and not the outside dimensions of the packages. Crates containing pineapples imported from Habana into the port of New York found to have a capacity of 2.45 cubic feet.—T. D. 23603, G. A. 5102.

(*e*) Pineapples arriving in such a damaged condition as to be utterly worthless and of no pecuniary value are to be treated as a nonimportation, and allowance may be made as if the goods had never arrived at all.—Lawder *v.* Stone (187 U. S., 281), reversing 101 Fed. Rep., 710, and affirming T. D. 19774, G. A. 4222, followed; T. D. 24444, G. A. 5344.

(*f*) Pineapples in barrels and crates held to be of the capacity shown by testimony taken before the Board, the return of the local appraiser thereon being ignored, his action in assuming this function being coram non judice and a nullity; held, on the other hand, that where such returns are made by the surveyor his action is not reviewable by the Board unless he is shown to have proceeded on any wrong principle or contrary to law.—T. D. 24590, G. A. 5387.

1897 **269.** Almonds, not shelled, four cents per pound; clear almonds, shelled, six cents per pound.

1894 221. Almonds, not shelled, three cents per pound; clear almonds, shelled, five cents per pound.

1890 306. Almonds, not shelled, five cents per pound; clear almonds, shelled, seven and one-half cents per pound.

1883 303. Almonds, five cents per pound; shelled, seven and one-half cents per pound; * * *.

DECISIONS UNDER PARAGRAPH 269, ACT OF 1897.

(*a*) Bitter almonds shelled are dutiable as almonds and not as drugs.—T. D. 15176, G. A. 2702.

(*b*) Under the tariff act of 1846 as amended by the act of 1857 almonds are subject to a duty of 30 per cent ad valorem.—Homer *v.* The Collector (1 Wall, 486).

(*c*) The green fruit of the almond tree in which the pit has not formed, imported in brine, is free as fruits in brine, the provision herein for almonds not shelled having reference to the almond nut of commerce, which is the stone or kernel of the fruit.—T. D. 24663, G. A. 5417.

DECISIONS UNDER THE ACT OF 1890.

(*d*) Peach kernels held not to be dutiable as shelled almonds either directly or by similitude, but to be free of duty as crude nonedible drugs.—United States *v.* Chapman (T. D. 26395).

1897 **270.** Filberts and walnuts of all kinds, not shelled, three cents per pound; shelled, five cents per pound.

1894 222. Filberts and walnuts of all kinds, not shelled, two cents per pound; shelled, four cents per pound.

1890 307. Filberts and walnuts of all kinds, not shelled, three cents per pound; shelled, six cents per pound.

1883 303. * * * filberts and walnuts of all kinds, three cents per pound.

DECISION UNDER PARAGRAPH 270, ACT OF 1897.

(*e*) Walnuts which have been plucked green before the shell of the nut has formed and have been pickled in vinegar are dutiable under the provision for pickles and sauces of all kinds and not as shelled walnuts nor as unenumerated manufactured articles.—T. D. 28423, G. A. 6663.

DECISIONS UNDER THE ACT OF 1883.

(*f*) Hazelnuts are dutiable as filberts and not as nuts not specially provided for.—T. D. 10525, G. A. 175.

1897 **271.** Peanuts or ground beans, unshelled, one-half of one per cent per pound; shelled, one cent per pound.

1894 223. Peanuts or ground beans, twenty per centum ad valorem.

1890 308. Peanuts or ground beans, unshelled, one cent per pound; shelled, one and one-half cents per pound.

1883 304. Peanuts or ground beans, one cent per pound; shelled, one and one-half cents per pound.

1897 **272.** Nuts of all kinds, shelled or unshelled, not specially provided for in this Act, one cent per pound.

1894 224. * * * other nuts shelled or unshelled, not specially provided for in this Act, twenty per centum ad valorem.

1890 309. Nuts of all kinds, shelled or unshelled, not specially provided for in this act, one and one-half cents per pound.

1883 305. Nuts, of all kinds, shelled or unshelled, not specially enumerated or provided for in this act, two cents per pound.

DECISIONS UNDER PARAGRAPH 272, ACT OF 1897.

(*g*) Lychee or lichi is dutiable as a nut and not under paragraph 262 as a dried fruit.—T. D. 22461, G. A. 4756, modifying T. D. 19386, G. A. 4150; T. D. 21878, G. A. 4618. (See 91 Fed. Rep., 637, and 98 Fed. Rep., 602.)

(*a*) Chinese longans, nuts in every respect similar to but smaller than the Chinese lichi, and consisting of a smooth round seed surrounded by a pulpy edible substance, which, in turn, is surrounded by a thin warty shell, when dried in the condition as they come from the tree, are properly dutiable as "nuts unshelled, not specially provided for." When this pulpy edible substance is taken from the nut, so that the latter loses its identity as such, dried and pressed into cakes of about one-half pound or other weight, this merchandise is properly dutiable as edible fruit dried under the provisions of paragraph 262.—United States *v.* Wing Wo Chong (98 Fed. Rep., 602), reversing 91 Fed. Rep., 637, and affirming T. D. 21878, G. A. 4618, followed; T. D. 23985, G. A. 5203.

(*b*) Apricot kernels are dutiable as nuts not specially provided for and not as shelled almonds by similitude.—United States *v.* Spencer (151 Fed. Rep., 1022; T. D. 27893), affirming 146 Fed. Rep., 112 (T. D. 27184), and reversing abstract 5376 (T. D. 26190), which followed T. D. 24206, G. A. 5274.

(*c*) In assessing duty on shelled nuts provided for in paragraphs 269 to 272 no allowance should be made for dirt or other impurities found in the nuts on importation, at least in the absence of evidence of abnormal quantities of such foreign matter or a variation from the ordinary wholesale condition.—Spencer *v.* United States (151 Fed. Rep., 1022; T. D. 27877), affirming 143 Fed. Rep., 916; T. D. 26974, and T. D. 26090, G. A. 5943, followed; T. D. 27964, G. A. 6554.

(*d*) Marrons in sirup consisting of chestnuts boiled and immersed in a sirup consisting of water, sugar, and vanilla flavoring, are no longer nuts for tariff purposes and are dutiable under the provision for comfits.—Schall *v.* United States (154 Fed. Rep., 1005; T. D. 27985), affirming 147 id., 760; T. D. 27447, reversing T. D. 26007, G. A. 5908, and in effect overruling T. D. 25084, G. A. 5603.

(*e*) Apricot kernels held to be within the common definition of nuts and to be dutiable as nuts not specially provided for rather than by similitude to almonds.—United States *v.* Spencer (151 Fed. Rep., 1022; T. D. 27893), affirming 146 id., 112; T. D. 27184.

1897 **273.** Bacon and hams, five cents per pound.

1894 [Not enumerated. Dutiable under paragraph 225¾, page 345.]

1890 310. Bacon and hams, five cents per pound.

1883 254. Hams and bacon, two cents per pound.

DECISIONS UNDER PARAGRAPH 273, ACT OF 1897.

(*f*) Bacon treated with soy sauce is dutiable as bacon and not as prepared meat.—T. D. 21081, G. A. 4428.

(*g*) Hog's flesh consisting of strips of meat cut from the sides or belly of the hog, dried, salted and treated with bean sauce, but not smoked in dutiable as bacon and not as prepared or preserved meat.—T. D. 26935, G. A. 6241.

1897 **274.** Fresh beef, veal, mutton, and pork, two cents per pound.

1894 224½. Fresh beef, mutton, and pork, twenty per centum ad valorem.

1890 311. Beef, mutton, and pork, two cents per pound.

1883 253. Beef and pork, one cent per pound.

DECISIONS UNDER PARAGRAPH 274, ACT OF 1897.

(*h*) Dead hares, undressed, are not dutiable by similitude to fresh beef, veal, mutton or pork but are unenumerated manufactured articles.—T. D. 27646, G. A. 6454.

DECISIONS UNDER THE ACT OF 1894.

(*a*) Fresh veal is dutiable as fresh beef.—T. D. 17159, G. A. 3476.

1897 **275.** Meats of all kinds, prepared or preserved, not specially provided for in this Act, twenty-five per centum ad valorem.

1894 225¾. Meats of all kinds, prepared or preserved, not specially provided for in this Act, twenty per centum ad valorem.

1890 312. Meats of all kinds, prepared or preserved, not specially provided for in this act, twenty-five per centum ad valorem.

1883 283. * * * prepared meats of all kinds, not specially enumerated or provided for in this act, twenty-five per centum ad valorem.

DECISIONS UNDER PARAGRAPH 275, ACT OF 1897.

(*b*) Jerked beef, prepared by being cut into strips, salted, and dried in the sun sufficiently to prevent putrefaction, is prepared or preserved meat.—T. D. 22403, G. A. 4738.

(*c*) Sausages in the skin, composed of meat, vegetables, spices, etc., meat being the component material of chief value, held to be dutiable as prepared meat, by virtue of the provision in section 7 tariff act of 1897, that "on articles not enumerated, manufactured of two or more materials, the duty shall be assessed at the highest rate at which the same would be dutiable if composed wholly of the component material thereof of chief value."—T. D. 25498, G. A. 5756.

(*d*) Hog's flesh consisting of strips of meat cut from the sides or belly of the hog, dried, salted, and treated with bean sauce, but not smoked, is dutiable as bacon and not as prepared or preserved meat.—T. D. 26935, G. A. 6241.

(*e*) Certain sausages from China, consisting of chunks of fat and lean pork chopped up, in a rather coarse condition, mixed with salt, sauce, and spice, and inclosed in a casing from one-half to three-fourths of an inch in diameter, held not to be bologna sausage within the meaning of paragraph 655, but to be dutiable as prepared meat under this paragraph.—T. D. 26965, G. A. 6250.

DECISIONS UNDER THE ACT OF 1890.

(*f*) Goose liver packed in goose fat is dutiable as prepared meat and not as dressed poultry nor as a nonenumerated article.—T. D. 15156, G. A. 2682.

(*g*) Sausage made from the liver of game combined with truffles is dutiable as meats prepared and not as bologna sausage.—T. D. 14708, G. A. 2430.

(*h*) Canned turtle meat is prepared meat.—T. D. 11568, G. A. 743.

(*i*) Dried turtle meat is dutiable as prepared meat and not as a nonenumerated article nor free as turtles.—T. D. 14606, G. A. 2364.

1897 **276.** Extract of meat, not specially provided for in this Act, thirty-five cents per pound; fluid extract of meat, fifteen cents per pound, but the dutiable weight of the extract of meat and of the fluid extract of meat shall not include the weight of the package in which the same is imported.

1894 225. Extract of meat, fifteen per centum ad valorem.

1890 313. Extract of meat, all not specially provided for in this Act, thirty-five cents per pound; fluid extract of meat, fifteen cents per pound; and no separate or additional duty shall be collected on such coverings unless as such they are suitable and apparently designed for use other than in the importation of meat extracts.

1883 255. Meat, extract of, twenty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 276, ACT OF 1897.

(*a*) Liebig's extract of beef is an extract of meat and not a fluid extract.—T. D. 11843, G. A. 834.

(*b*) This provision does not cover meat albumen.—T. D. 23855, G. A. 5174.

1897 **277.** Lard, two cents per pound.

1894 225½. Lard, one cent per pound.

1890 314. Lard, two cents per pound.

1883 258. Lard, two cents per pound.

1897 **278.** Poultry, live, three cents per pound; dressed, five cents per pound.

1894 226. Poultry, two cents per pound; dressed, three cents per pound.

1890 315. Poultry, live, three cents per pound; dressed, five cents per pound.

1883 [Not enumerated.]

(*c*) Live geese, bred and raised by the farmers, held to be dutiable as poultry and not free as "birds and land and water fowls."—T. D. 23616, G. A. 5103.

(*d*) Swans are not dutiable as poultry.—T. D. 23767, G. A. 5154.

(*e*) Poultry plucked but not drawn is dutiable as dressed poultry.—T. D. 24989, G. A. 5574.

(*f*) Plymouth Rock hens imported for breeding purposes, but not shown to be registered in a book of records established for that breed, are dutiable as poultry and not free as animals imported for breeding purposes, nor as birds and land and water fowls.—T. D. 25132, G. A. 5619.

(*g*) Dead wild pigeons are not dutiable as dressed poultry.—T. D. 25360, G. A. 5702.

(*h*) Live geese raised on Canadian farms and collected therefrom for importation to the United States are dutiable as poultry. The fact that an undetermined number of the importation may be hybrids resulting from the mingling of the wild Canadian goose with the domestic goose, and having some characteristics of the wild species, deemed not sufficient to entitle the importation to free entry under this paragraph.—T. D. 28345, G. A. 6646.

(*i*) Guinea fowls and turkeys claimed to have been imported from Italy but not proved to be found there in a wild state are dutiable as poultry and not free as birds and land and water fowls.—T. D. 28652, G. A. 6701.

DECISIONS UNDER THE ACT OF 1894.

(*j*) Live chickens are dutiable as poultry and not free as animals imported specially for breeding purposes nor as birds and land and water fowls.—T. D. 16660, G. A. 3305.

DECISIONS UNDER THE ACT OF 1890.

(*k*) Live geese are dutiable as poultry and not as birds or water fowls.—T. D. 10516, G. A. 166.

(*l*) Wild ducks, dead or alive, are not poultry.—T. D. 10917, G. A. 412.

1897 **279.** Tallow, three-fourths of one cent per pound; wool grease, including that known commercially as degras or brown wool grease, one-half of one cent per pound.

1894 645. Tallow and wool grease, including that known commercially as degras or brown wool grease. (Free.)

1890 316. Tallow, one cent per pound; wool grease, including that known commercially as degras or brown wool grease, one-half of one cent per pound.

1883 { 489. Tallow, one cent per pound.
437. Grease, all not specially enumerated or provided for in this act, ten per centum ad valorem.

DECISIONS UNDER PARAGRAPH 279, ACT OF 1897.

(*a*) Tallow being provided for eo nomine is dutiable as such, irrespective of its uses, and is not free under paragraph 568 though fit only for soap making.—T. D. 22437, G. A. 4750.

(*b*) Substances obtained by washing the solid residuum left after the distillation of wool grease, known as hard yellow grease, and as white grease, which are of a yellowish color and have the consistency of a hard cake, being in truth and substance wool grease, though not included in what is commercially known as such, are dutiable as wool grease and not free under paragraph 568 as grease. 100 Fed. Rep., 288, reversed.—United States *v.* Leonard (C. C. A.), (108 Fed. Rep., 42).

(*c*) A substance which is in fact wool grease need not be commercially known as such in order to come within the provisions of this paragraph, and is dutiable as wool grease unless definitely, uniformly and generally known in trade by some other name. Refined wool grease, although not commercially known as wool grease, is dutiable at the rate of one-half cent per pound under this paragraph.—Swan *v.* United States, T. D. 25605 (149 Fed. Rep. 304), reversing T. D. 22804, G. A. 4864, followed; T. D. 24264, G. A. 5292.

(*d*) The provision for tallow in this paragraph is without limitation and Chinese vegetable tallow, a product obtained from the Chinese tallow tree (Stillingia sebifera) is dutiable thereunder.—T. D. 24686, G. A. 5428.

(*e*) So-called yellow hard grease, which is not known commercially as wool grease, but is obtained by washing the residue left after distilling the article commercially so known, is held to be in truth and substance wool grease.—United States *v.* Leonard (108 Fed. Rep., 42), reversing United States *v.* Leonard (100 Fed. Rep., 288) and an unpublished decision of the Board of General Appraisers dated February 6, 1899; T. D. 24807, G. A. 5491.

(*f*) All oil distilled from yellow wool grease which remains liquid at ordinary temperature and is used mainly for oiling wools in carding and combing operations, and which is not shown to be "in truth and substance" wool grease, held to be dutiable as distilled oil and not as wool grease.—T. D. 26539, G. A. 6084.

(*g*) Refined wool grease of a high grade, the product of wool grease from which the mineral matter and the natural odor had been eliminated, found to be commercially known as wool grease and held dutiable as such. T. D. 22804, G. A. 4864, reversed.—Swan *v.* United States (149 Fed. Rep., 304; T. D. 25605).

DECISIONS UNDER THE ACT OF 1890.

(*h*) Degras or brown wool grease, though used largely for stuffing leather and making soap, is specially provided for in this paragraph and is not free as grease used for stuffing leather.—T. D. 10878, G. A. 373; T. D. 11561, G. A. 736; T. D. 13757, G. A. 1951.

DECISIONS UNDER THE ACT OF 1883.

(*i*) The fatty matter known as "de grass" or brown grease, obtained from wool in the process of cleaning, and principally used by tanners for stuffing leather, which remains at about the solidity of lard at the ordinary temperature, is dutiable as grease and not as expressed or rendered oil.—Miller *v.* Seeberger (C. C.) (44 Fed. Rep., 261).

1897 **280.** Chicory-root, raw, dried, or undried, but unground, one cent per pound; chicory root, burnt or roasted, ground or granulated, or in rolls, or otherwise prepared, and not specially provided for in this Act, two and one-half cents per pound.

1894 227. Chicory-root, burnt or roasted, ground or granulated, or in rolls or otherwise prepared, and not specially provided for in this Act, two cents per pound.
435. Chicory root, raw, dried, or undried, but unground. (Free.)

1890 317. Chicory-root, burnt or roasted, ground or granulated, or in rolls, or otherwise prepared, and not specially provided for in this act, two cents per pound.
533. Chicory-root, raw, dried, or undried, but unground. (Free.)

1883 288. Chic[c]ory root, ground or unground, burnt or prepared, two cents per pound.

DECISIONS UNDER THE ACT OF 1890.

(*a*) Seligs coffee, a preparation of chicory, ground or granulated and prepared for use as a coffee substitute, is dutiable as chicory ground and not as coffee substitute.—T. D. 12361, G. A. 1133; T. D. 12531, G. A. 1215; reversed, T. D. 15037, G. A. 2614 (56 Fed. Rep., 824; 60 Fed. Rep., 74).

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*b*) Duty of 5 cents a pound assessed on chicory under this act and the importer claimed that the duty should be 1 cent under section 1, act of June 6, 1872 (17 Stat., 230). *Held*, that it was not error for the court to charge the jury that ground chicory was the same thing as burnt chicory, and to submit to them to determine from the evidence, as a matter of fact, whether the imported article in question was a new preparation, something other than ground chicory.—Arthur *v.* Herold (100 U. S., 75).

1897 **281.** Chocolate and cocoa, prepared or manufactured, not specially provided for in this Act, valued at not over fifteen cents per pound, two and one-half cents per pound; valued above fifteen and not above twenty-four cents per pound, two and one-half cents per pound and ten per centum ad valorem; valued above twenty-four and not above thirty-five cents per pound, five cents per pound and ten per centum ad valorem; valued above thirty-five cents per pound, fifty per centum ad valorem. The weight and value of all coverings, other than plain wooden, shall be included in the dutiable weight and value of the foregoing merchandise; powdered cocoa, unsweetened, five cents per pound.

1894 229. Cocoa, prepared or manufactured, not specially provided for in this Act, two cents per pound; chocolate, sweetened, flavored, or other, valued at thirty-five cents per pound or less, two cents per pound; valued at exceeding thirty-five cents per pound and chocolate confectionery, thirty-five per centum ad valorem.

1890 318. Chocolate, (other than chocolate confectionery and chocolate commercially known as sweetened chocolate,) two cents per pound.
319. Cocoa, prepared or unmanufactured, not specially provided for in this act, two cents per pound.

1883 291. Chocolate, two cents per pound.
292. Cocoa, prepared or manufactured, two cents per pound.

DECISIONS UNDER PARAGRAPH 281, ACT OF 1897.

(*c*) To find the value per pound, the cost of the merchandise, together with all charges for placing it in a condition packed ready for shipment, should be divided by the number of pounds of cocoa.—T. D. 18743, G. A. 4056, reversed (99 Fed. Rep., 264; 107 Fed. Rep., 109).

(*d*) Powdered cocoa, unsweetened, dutiable at 5 cents per pound.—T. D. 19387, G. A. 4151.

(*a*) Method of assessing duty on chocolate. Certain coverings not plain wooden.—T. D. 21198, G. A. 4446.

(*b*) In ascertaining the weight of chocolate for the purposes of classification it is not proper to include in such value the value of plain wooden coverings. T. D. 18743, G. A. 4056, distinguished.—T. D. 22123, G. A. 4686.

(*c*) The dutiable value per pound of chocolate packed in tin boxes should be arrived at by adding the value of the boxes to that of the chocolate, and adding the weight of the boxes to that of the chocolate, and dividing the total value by the total weight.—Volkman *v.* United States (C. C.), (99 Fed. Rep., 264).

(*d*) The difference between cocoa and chocolate indicated. Doctor Wilson's pure solidified cacao is prepared cocoa and not chocolate.—T. D. 18141, G. A. 3898.

(*e*) Chocolate imported put up in small tin packages packed for transit in outside wooden boxes. *Held*, that the plain wooden coverings are free and the interior coverings should be treated for duty purposes as if they were chocolate. The dutiable weight is the weight of the chocolate plus inner coverings; and the dutiable value is the value of the chocolate plus inner coverings. T. D. 18743, G. A. 4056, reversed and 99 Fed. Rep. 264 affirmed.—United States *v.* Volkmann (C. C. A.), (107 Fed Rep., 109).

(*f*) In finding the value per pound of cocoa and chocolate, for the purpose of ascertaining the rate to be applied, the value and weight of the plain wooden coverings should be excluded from the calculation, but the weight and value of all coverings other than plain wooden should be included. T. D. 18743, G. A. 4056, overruled; T. D. 21198, G. A. 4446, modified.—United States *v.* Volkman (107 Fed. Rep., 109), followed; T. D. 23193, G. A. 4969.

(*g*) So-called tin linings, placed inside wooden packing cases but readily detachable, and inside packings consisting of small wooden boxes with hinged lids and with advertisements on paper labels pasted upon the front of the boxes and upon the inside of the lids, are "coverings other than plain wooden," within the meaning of this paragraph, relating to cocoa and chocolate, which provides that "the weight and value of all coverings, other than plain wooden, shall be included in the dutiable weight and value of" the contents.—Cure *v.* United States (123 Fed. Rep., 994), affirming T. D. 21198, G. A. 4446, followed; T. D. 24810, G. A. 5494.

(*h*) "Hausen's oatmeal-cocoa," a preparation of cocoa and oatmeal, cocoa being the component material of chief value, held to be a nonenumerated article composed of two materials, and dutiable, by virtue of section 7, at the rate applicable to its component of chief value, which is prepared or manufactured cocoa, subject to a duty of 50 per cent under this paragraph.—T. D. 26801, G. A. 6178.

(*i*) Small wafers and other shapes of sweetened chocolate wrapped in papers of various colors and evidently intended to be sold as a confection are dutiable as prepared chocolates and not as confectionery.—T. D. 27217, G. A. 6316.

DECISIONS UNDER THE ACT OF 1890.

(*j*) The punctuation of this paragraph corrected so as to make the parenthesis embrace only the words "other than chocolate confectionery," which leaves it subject to the construction that sweetened chocolate is dutiable at 2 cents a pound.—T. D. 10919, G. A. 414; reversed, T. D. 13563, G. A. 1835 (47 Fed. Rep., 873).

(*a*) The official statement of members of the conference committees, that by a clerical error the parenthesis was placed after "sweetened chocolate" but that the parenthesis should have ended after "confectionery" although supported by the history of the bill and its amendments, the attention of Congress having been called to the mistake, and no action taken, do not authorize the courts, when construing the statute, to change the punctuation actually made, in the absence of evidence that the intent of the statute required the change.—In re Schilling (C. C. A.), (53 Fed. Rep., 81).

(*b*) Icina, composed of sugar and chocolate (chocolate chief value), was assessed as chocolate confectionery, claimed to be dutiable as a nonenumerated article, and held to be dutiable at 2 cents per pound.—T. D. 12380, G. A. 1152.

(*c*) Cakes of various shapes and sizes manufactured from cocoa and sweetened with sugar, known as sweetened chocolate, held dutiable as a manufacture of cocoa.—T. D. 13563, G. A. 1835; reversing T. D. 10919, G. A. 414.

(*d*) Sweetened chocolate manufactured from crude cocoa, not being provided for eo nomine in this act, is dutiable under this paragraph as cocoa manufactured and not under paragraph 318 (1890) as "chocolate" nor as assimilated to chocolate confectionery nor as a nonenumerated article. Reversing T. D. 10919, G. A. 414.—In re Austin (47 Fed. Rep., 873); in re Schilling (C. C.), (48 Fed. Rep., 547); same (C. C. A.), (53 Fed. Rep., 81).

1897 **282.** Cocoa-butter or cocoa-butterine, three and one-half cents per pound.

1894 230. Cocoa butter or cocoa butterine, three and one-half cents per pound.

1890 320. Cocoa-butter or cocoa-butterine, three and one-half cents per pound.

1883 [Not enumerated.]

DECISIONS UNDER PARAGRAPH 282, ACT OF 1897.

(*e*) An oily material, having a melting point of from 87 to 90°, produced from cocoanut oil by eliminating the softer oils and fatty acids, and which is adapted for use as substitute for cocoa butter, is dutiable as cocoa butterine. The provision for cocoa butter and cocoa butterine covers imitations of substitutes for cocoa butter.—T. D. 24495, G. A. 5353.

(*f*) An oily product, having a melting point of 80.6°, manufactured by refining or otherwise manipulating cocoanut oil, so as to fit it for use as a substitute for cocoa butter, is dutiable as cocoa butterine. The provision for cocoa butterine covers imitations of and substitutes for cocoa butter.—United States *v.* Oriental Company (129 Fed Rep., 249; T. D. 25179) distinguished; T. D. 26900, G. A. 6226.

(*g*) The cocoa butterine provided for herein consists of products made in imitation of cocoa butter, and adapted to the same use, and certain cocoanut oil, having a melting point of 70 to 75°, which has been purified and rendered suitable for use in the manufacture of high grade soaps, and for culinary purposes, but which can not be used as cocoa butter, is free of duty as cocoanut oil, and not classifiable as cocoa butterine.—United States *v.* Oriental American Company (129 Fed. Rep., 249; T. D. 25179).

DECISIONS UNDER THE ACT OF 1894.

(*h*) Cocoa butter, made by a process not clearly shown, from cocoanut oil, which process consists in part in pressing the oil in a solid state to eliminate the softer oils, then melting the remaining solid and washing it with steam, is

dutiable under this paragraph, and not as a nonenumerated article nor free as cocoanut oil.—T. D. 16293, G. A. 3122; T. D. 18086, G. A. 3888; Apgar *v.* United States (C. C. A.), (78 Fed. Rep., 332).

(*a*) A vegetable grease the composition of which is a secret but which is known and sold as a substitute for cocoa butter is dutiable as cocoa butterine and not as an expressed oil.—T. D. 12436, G. A. 1174; T. D. 15332, G. A. 2766; reversing T. D. 14602, G. A. 2360.

283. Dandelion-root and acorns prepared, and articles used as
1897 or as substitutes for coffee not specially provided for in this Act, two and one-half cents per pound.

231. Dandelion root and acorns prepared, and other articles used as
1894 coffee, or as substitutes for coffee, not especially provided for in this Act, one and one-half cents per pound.

321. Dandelion-root and acorns prepared, and other articles used as
1890 coffee, or as substitutes for coffee, not specially provided for in this act, one and one-half cents per pound.

290. Acorns, and dandelion root, raw or prepared, and all other articles
1883 used or intended to be used as coffee, or as substitutes therefor, not specially enumerated or provided for in this act, two cents per pound.

DECISIONS UNDER THE ACT OF 1890.

(*b*) An imported article styled on the wrapper "Seelig's Kaffee" "Seelig's Coffee," or coffee extract, but invoiced as chicory, which is composed of more than 68 per cent of its total weight, but of only about 43 per cent of its total value of chicory root, which possesses as its predominating flavor that of chicory root, and which is mixed with coffee for use, or is nsed alone like coffee, is dutiable as coffee substitute and not as chicory root. T. D. 12361, G. A. 1133, and T. D. 12531, G. A. 1215, reversed.—In re Rosenstein (C. C.), (56 Fed. Rep., 824; United States *v.* Rosenstein (C. C. A.), (60 Fed. Rep., 74).

DECISIONS UNDER THE ACT OF 1883.

(*c*) Dandelion root is dutiable as such and not free as a drug.—T. D. 10569, G. A. 219.

284. Salt in bags, sacks, barrels, or other packages, twelve cents per one hundred pounds; in bnlk, eight cents per one hundred pounds: *Provided*, That imported salt in bond may be used in curing fish taken by vessels licensed to engage in the fisheries, and in curing fish on the shores of the navigable waters of the United States, under such regulations as the Secretary of the Treasury shall prescribe; and upon proof that the salt has been used for either of the purposes stated in this
1897 proviso, the duties on the same shall be remitted: *Provided further*, That exporters of meats, whether packed or smoked, which have been cured iu the United States with imported salt, shall, upon satisfactory proof, under such regulations as the Secretary of the Treasury shall prescribe, that such meats have been cured with imported salt, have refunded to them from the Treasury the duties paid on the salt so used in curing such exported meats, in amounts not less than one hundred dollars.

608. Salt in bulk, and salt in bags, sacks, barrels, or other packages (free), but the coverings shall pay the same rate of duty as if imported
1894 separately: *Provided*, That if salt is imported from any country whether independent or a dependency which imposes a duty upon salt exported from the United States, then there shall be levied, paid, and collected upon such salt the rate of duty existing prior to the passage of this Act.

322. Salt in bags, sacks, barrels, or other packages twelve cents per one hundred pounds; in bulk, eight cents per one hundred pounds: *Provided*, That imported salt in bond may be used in curing fish taken by vessels licensed to engage in the fisheries, and in curing fish on the shores

of the navigable waters of the United States, under such regulations as the Secretary of the Treasury shall prescribe; and upon proof that the salt has been used for either of the purposes stated in this proviso, the
1890 duties on the same shall be remitted: *Provided further*, That exporters of meats, whether packed or smoked, which have been cured in the United States with imported salt, shall, upon satisfactory proof, under such regulations as the Secretary of the Treasury shall prescribe, that such meats have been cured with imported salt, have refunded to them from the Treasury the duties paid on the salt so used in curing such exported meats, in amounts not less than one hundred dollars.

483. Salt, in bags, sacks, barrels, or other packages, twelve cents per one hundred pounds; in bulk, eight cents per one hundred pounds: *Provided*, That exporters of meats, whether packed or smoked, which have been cured in the United States with imported salt, shall, upon satisfactory proof, under such regulations as the Secretary of the Treasury shall prescribe, that such meats have been cured with imported salt, have refunded to them from the Treasury the duties paid on the salt so used in
1883 curing such exported meats, in amounts not less than one hundred dollars: *And provided further*, That imported salt in bond may be used in curing fish taken by vessels licensed to engage in the fisheries, and in curing fish on the shores of the navigable waters of the United States, under such regulations as the Secretary of the Treasury shall prescribe; and upon proof that the salt has been used for either of the purposes stated in this proviso, the duties on the same shall be remitted.

DECISIONS UNDER PARAGRAPH 284, ACT OF 1897.

(*a*) Sacks or bags containing salt and made of flax, being the usual coverings of such imported merchandise, are free for the reason that the contents are subject to a specific and not an ad valorem duty.—Following United States *v.* Leggett (66 Fed. Rep., 300); T. D. 19131, G. A. 4104.

DECISIONS UNDER THE ACT OF 1894.

(*b*) Salt bought by Gandy, St. Johns, New Brunswick, from a merchant at Liverpool, and purchased in St. Johns by Goodhue. Gandy gave Goodhue a power of attorney to enter the salt in Gandy's name as though a shipment from Liverpool. Held dutiable as imported from St. Johns, New Brunswick, which country levies a duty on salt imported from the United States.—T. D. 15838, G. A. 2938.

(*c*) Salt imported from Germany claimed to be for use in curing fish assessed at 12 cents per 100 pounds under this paragraph and claimed to be free under R. S. 3022 (see S. 15201 and Art. 518–523, Regulations 1892). *Held*, that there being no proof that the salt was used in curing fish the protest is without merit; (2) that the claim being in the nature of an allowance for drawback the Board has no jurisdiction.—T. D. 16226, G. A. 3105.

(*d*) Salt imported from Germany is dutiable irrespective of prior treaty obligations.—T. D. 17939, G. A. 3814.

(*e*) Salt from St. Martin, West Indies, is free, the import duties on salt imported into St. Martin having been abolished by decree of August 28, 1888.—T. D. 15994, G. A. 3018.

(*f*) Salt imported from Turks Island prior to August 28, 1894, but withdrawn from the warehouse after that date is free.—T. D. 15477, G. A. 2826.

DECISIONS UNDER THE ACT OF 1890.

(*g*) Salt withdrawn in bond for curing fish. The right of the Government to the duties or the amount of damages equal to the duties becomes fixed upon the breach of the conditions of the bond and the salt not accounted for and not rewarehoused is not free under paragraph 608, act of 1894.—T. D. 18405, G. A. 3962.

DECISIONS UNDER THE STATUTES PRIOR TO THE ACT OF 1883.

(*a*) This section imposing a duty on salt did not intend that the sacks in which the salt was imported should be subject to an additional duty.—Karthaus *v.* Frick, Taney, 94 (14 Fed. Cas., 136).

(*b*) The court can not undertake to infer such an intention merely because the relative value of the sacks compared with the salt they contained is much larger than that which the vessel or outside wrapper usually bears to the merchandise imported in it.—Id.

(*c*) Section 8, act of February 10, 1820 (3 Stat., 541), does not impose a duty on the sacks.—Id.

1897 **285.** Starch, including all preparations, from whatever substance produced, fit for use as starch, one and one-half cents per pound.

1894 232. Starch, including all preparatious, from whatever substance produced, commonly used as starch, one and one-half cents per pound.

1890 323. Starch, including all preparations. from whatever substance produced, fit for use as starch, two cents per pound.

1883 269. Potato or corn starch, two cents per pound; rice starch, two and a half cents per pound; other starch, two and a half cents per pound.

DECISIONS UNDER PARAGRAPH 285, ACT OF 1897.

(*d*) Starch made from the root of the plant Maranta and commonly known as arrowroot is dutiable as starch and not as a nonenumerated manufactured article nor under paragraph 20 as a drug nor is it free under paragraph 478 as arrowroot. Paragraph 478 limits the exemption to arrowroot in the form of tubers.—T. D. 21405, G. A. 4491.

(*e*) Sago flour is not a preparation fit for use as starch.—Littlejohn *v.* United States (119 Fed. Rep., 483) followed; T. D. 24203, G. A. 5271.

(*f*) Octopus gloy, a preparation used as a filling in woolen and cotton fabrics, is not a preparation fit for use as starch.—United States *v.* Ducas (149 Fed. Rep., 253; T. D. 25604), reversing T. D. 22872, G. A. 4883, followed; T. D. 24372; G. A. 5328.

(*g*) Bean flour is not dutiable as a starch or a preparation fit for use as starch.—T. D. 24904, G. A. 5534.

(*h*) A substance which has long and uniformly been known in commerce as white dextrin, notwithstanding it may not be what is chemically known as dextrin, is dutiable as dextrin under paragraph 286, and not as starch, or a preparation fit for use as starch under paragraph 285.—T. D. 26011, G. A. 5912; affirmed in Morningstar *v.* United States (159 Fed. Rep., 287; T. D. 28578).

(*i*) So-called soluble or thin boiling starch, consisting of potato starch somewhat modified by the action of acids or alkalies to increase its solubility, the starch granules not having been essentially altered by the treatment, and which is bought and sold as soluble starch, is dutiable as starch under this paragraph and not by similitude at the rate applicable to dextrin under paragraph 286.—T. D. 26094, G. A. 5947.

(*j*) A substance which has been long and generally know in trade as white dextrin is dutiable as dextrin, notwithstanding it may not be dextrin in an exact scientific sense.—T. D. 28073, G. A. 6576; affirmed in Morningstar *v.* United States (159 Fed. Rep., 287; T. D. 28578).

(*k*) The starch extracted from the tubers or roots of the arrowroot plant and which is commercially known as arrowroot, but is chemically a starch, and fit for use as such, is dutiable under the provision for "starch, including

all preparations from whatever substance produced, fit for use as starch," and is not free as arrowroot in its natural state.—Middleton *v.* United States (151 Fed. Rep., 16; T. D. 27749), affirming T. D. 26825 and T. D. 26234, G. A. 5995.

(*a*) Arrowroot starch made from arrowroot tubers is dutiable under the provision for starch and not free as arrowroot in its natural state.—Leaycraft *v.* United States (130 Fed. Rep., 106; T. D. 25221), affirming 124 id., 999.

(*b*) Semolino, a by-product in the manufacture of wheat flour, used as a farinaceous food and for making puddings, soups, and macaroni, is not dutiable either directly or by similitude as starch or a preparation fit for use as starch but as an unenumerated manufactured article.—T. D. 27648, G. A. 6456.

DECISIONS UNDER THE ACT OF 1894.

(*c*) Potato starch, powdered, and known in trade as potato flour, is dutiable as starch and not as a nonenumerated article.—T. D. 16955; G. A. 3383; T. D. 18011; G. A. 3855.

DECISIONS UNDER THE ACT OF 1890.

(*d*) So-called rice flour found to be wheat starch.—T. D. 10954, G. A. 449.

(*e*) So-called sago flour, consisting of starch grains from Tacco Pinnatifida, known as Tahiti arrowroot, is dutiable as starch.—T. D. 10954, G. A. 449.

(*f*) Arrowroot, sago, tapioca, and various other kinds of root flour held dutiable as starch.—T. D. 11406, G. A. 689; T. D. 11577, G. A. 752; T. D. 12227, G. A. 1041.

(*g*) Root flour fit for use as starch held dutiable as such.—T. D. 13692, G. A. 1930.

(*h*) Starch made from the root of the manihot is dutiable as starch.—T. D. 13775, G. A. 1969.

(*i*) Potato starch dutiable as starch and not as farina.—T. D. 13958, G. A. 2063.

(*j*) Sago flour is not starch.—T. D. 11061, G. A. 504.

(*k*) Chestnut flour is not fit for use as starch.—T. D. 11547, G. A. 722.

(*l*) Water chestnut flour is not starch.—T. D. 15155, G. A. 2681.

(*m*) The language of this paragraph means any preparation which is so far fit for use as starch as to be commonly used or known as such or as a substitute therefor. The use of tapioca flour for laundry purposes is confined to the Chinamen of the Pacific coast, and this extent of its use as starch is so infinitesimally small as not to justify a holding that it is "fit for use" as starch.—Chew Hing Lung *v.* Wise (176 U. S., 156).

(*n*) Tapioca flour which is made from the root of the shrub variously known as the manihot, cassava, manico, or mandico, is dutiable as a preparation fit for use as starch, and is not free as tapioca, cassava, or cassady, it appearing that the article is fit for and is principally used in the United States as a starch. Reversing the Circuit Court (77 Fed. Rep., 734).—Wise *v* Chew Hing Lung (C. C. A.), (83 Fed. Rep., 162); reversed, Chew Hing Lung *v.* Wise (176 U. S., 156).

(o) The phrase "fit for use as starch" means "fit" for use in stiffening textile fabrics and does not cover starch fit for use as food but unfit for laundry purposes.—T. D. 15155, G. A. 2681.

DECISIONS UNDER THE ACT OF 1883.

(*a*) Starch made from potatoes and pulverized or ground so as to take the form of a fine flour or powder and invoiced as sifted farina is dutiable as starch at 2 cents per pound and is not free as farina nor dutiable as a nonenumerated article.—Union National Bank *v.* Seeberger (30 Fed. Rep., 429).

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*b*) A flour which is made from a farinaceous plant for food, though largely composed from starch granules, is not, therefore, the made or manufactured starch of commerce, dutiable under this item; and it matters not that it may be in some measure used as starch.—Chung Yune *v.* Kelly (14 Fed. Rep., 639).

(*c*) The farina of the root of the plant manihot, whether known as root flour, cassava, or tapioca, is exempt from duty and not dutiable as starch.—Id.

1897 **286.** Dextrine, burnt starch, gum substitute, or British gum, two cents per pound.

1894 233. Dextrine, burnt starch, gum substitute, or British gum, one and one-half cents per pound.

1890 324. Dextrine, burnt starch, gum substitute, or British gum, one and one-half cents per pound.

1883 19. Dextrine, burnt starch, gum substitute, or British gum, one cent per pound.

DECISIONS UNDER PARAGRAPH 286, ACT OF 1897.

(*d*) A substance which has long and uniformly been known in commerce as white dextrine notwithstanding it may not be what is chemically known as dextrine, is dutiable as dextrine under this paragraph, and not as starch, or a preparation fit for use as starch under paragraph 285.—T. D. 26011, G. A. 5912.

(*e*) So-called soluble or thin boiling starch, consisting of potato starch somewhat modified by the action of acids or alkalies to increase its solubility, the starch granules not having been essentially altered by the treatment, and which is bought and sold as soluble starch, is dutiable as starch under paragraph 285, and not by similitude at the rate applicable to dextrine uuder this paragraph.—T. D. 26094, G. A. 5947.

(*f*) A starch product known as white dextrine, which technically is neither dextrine nor starch, but is commercially known as dextrine, held to be dutiable as dextrine and not as starch.—Morningstar *v.* United States (159 Fed. Rep., 287; T. D. 28578), affirming T. D. 26011, G. A. 5912, and T. D. 28073, G. A. 6576.

DECISIONS UNDER THE ACT OF 1890.

(*g*) Certain merchandise held to be burnt starch and not beer coloring.—T. D. 12822, G. A. 1418.

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*h*) The term "gum substitute" and "burnt starch" are to receive the meaning given them in ordinary commercial operations unless a trade meaning different from that in ordinary use is established by a preponderance of evidence.—Weilbacher *v.* Merritt (37 Fed. Rep., 85).

(*i*) The definition of the terms "gum substitute" or "burnt starch," as used is for the jury, where there is evidence of trade usage of one of the terms; the word "or" possibly having been used to refer one phrase to the other for explanation.—Id.

1897 **287.** Spices: Mustard, ground or prepared, in bottles or otherwise, ten cents per pound; capsicum or red pepper, or cayenne pepper, two and one-half cents per pound; sage, one cent per pound; spices not specially provided for in this Act, three cents per pound.

1894 234. Mustard, ground, preserved, or prepared, in bottles or otherwise, twenty-five per centum ad valorem.
235. Spices, ground or powdered, not specially provided for in this Act, three cents per pound; capsicum or red pepper, two and one-half cents per pound, unground; sage, one cent per pound.

1890 325. Mustard, ground or preserved, in bottles or otherwise, ten cents per pound.
326. Spices, ground or powdered, not specially provided for in this act, four cents per pound; cayenne pepper, two and one-half cents per pound, unground; sage, three cents per pound.

1883 306. Mustard, ground or preserved, in bottles or otherwise, ten cents per pound.
96. All ground or powdered spices not specially enumerated or provided for in this act, five cents per pound.

DECISIONS UNDER PARAGRAPH 287, ACT OF 1897.

(*a*) Paprica held to be capsicum or red pepper and not spice.—T. D. 20886, G. A. 4390.

(*b*) So-called spent ginger is not dutiable as a spice but is free under paragraph 667 as ginger root, unground.—German *v.* United States (137 Fed. Rep., 817; T. D. 25994); Cruikshank *v.* United States (T. D. 26341, suit 3436, no opinion), reversing T. D. 24717, G. A. 5439.

(*c*) Dried pods or fruit of the red pepper, a plant of the genus capsicum, are dutiable as capsicum or red pepper, or cayenne pepper.—T. D. 26957, G. A. 6248.

(*d*) Grinding is the process of reducing to fine particles or powder by crushing or friction and the process by which this result is attained is not important. Hence, a residuum from the process of decorticating the pepper berry, in the form of a fine powder, used without further grinding as an adulterant for ground pepper, is not free as pepper unground, but is dutiable under the provision for spices not specially provided for.—Frame *v.* United States (149 Fed. Rep., 1022; T. D. 27804), affirming 143 id., 692; T. D. 27004, and T. D. 26374, G. A. 6045.

DECISIONS UNDER THE ACT OF 1894.

(*e*) French mustard is mustard.—T. D. 16522, G. A. 3240.

(*f*) Mustard in bottles ground, preserved, or prepared is more specially described as mustard than as a sauce.—T. D. 16816, G. A. 3335.

(*g*) Chillies is dutiable as capsicum, unground, and not as a vegetable in its natural state nor as a nonedible drug.—T. D. 15475, G. A. 2824.

(*h*) Capsicum or red pepper unground dutiable as such and not as a crude nonedible spice.—T. D. 17643, G. A. 3691.

DECISIONS UNDER THE ACT OF 1890.

(*i*) Thyme and similar herbs, ground and in bottles, dutiable at 4 cents a pound and the bottles at 40 per cent, and not as vegetables in their natural state nor as prepared vegetables.—T. D. 14615, G. A. 2373.

(*j*) Dried red pepper held to be cayenne pepper.—T. D. 10868, G. A. 363.

(*k*) Sierra Leone bird pepper unground is dutiable as pepper and not free as spices not edible.—T. D. 11688, G. A. 793. In re Cruikshank (C. C.), (54 Fed.

Rep., 676); reversed, T. D. 14742, G. A. 2464; Cruikshank *v.* United States (C. C. A.), (59 Fed. Rep., 446).

(*a*) Capsicum or chillies in a crude state dutiable as cayenne pepper and not as a drug.—T. D. 13956, G. A. 2061; reversed, T. D. 14742, G. A. 2464; Cruikshank *v.* United States (C. C. A.), (59 Fed. Rep., 446).

(*b*) Sierra Leone "chillies" or "bird peppers" whole but in a dried state are free as spices not edible and not dutiable as cayenne pepper. "Edible" is to be taken in its common meaning. 54 Fed. Rep., 676, reversed.—Cruikshank *v.* United States (C. C. A.), (59 Fed.. Rep., 446).

1897 **288.** Vinegar, seven and one-half cents per proof gallon. The standard proof for vinegar shall be taken to be that strength which requires thirty-five grains of bicarbonate of potash to neutralize one ounce troy of vinegar.

1894 236. Vinegar, seven and one-half cents per gallon. The standard for vinegar shall be taken to be that strength which requires thirty-five grains of bicarbonate of potash to neutralize one ounce troy of vinegar.

1890 327. Vinegar, seven and one-half cents per gallon. The standard for vinegar shall be taken to be that strength which requires thirty-five grains of bicarbonate of potash to neutralize one ounce troy of vinegar.

1883 289. Vinegar, seven and one-half cents per gallon. The standard for vinegar shall be taken to be that strength which requires thirty-five grains of bicarbonate of potash to neutralize one ounce troy of vinegar; and all import duties that may by law be imposed on vinegar imported from foreign countries shall be collected according to this standard.

DECISIONS UNDER THE ACT OF 1890.

(*c*) Additional duty should be levied on vinegar in proportion to its strength in excess of the standard named.—T. D. 13075, G. A. 1580.

SCHEDULE H.—SPIRITS, WINES, AND OTHER BEVERAGES.

SPIRITS.

1897 **289.** Brandy and other spirits manufactured or distilled from grain or other materials, and not specially provided for in this Act, two dollars and twenty-five cents per proof gallon.

1894 237. Brandy and other spirits manufactured or distilled from grain or other materials, and not specially provided for in this act, one dollar and eighty cents per proof gallon.

1890 329. Brandy and other spirits manufactured or distilled from grain or other materials, and not specially provided for in this act, two dollars and fifty cents per proof gallon.

1883 311. Brandy, and other spirits manufactured or distilled from grain or other materials and not specially enumerated or provided for in this act, two dollars per proof gallon; * * *.

101. Distilled spirits, containing fifty per centum of anhydrous alcohol, one dollar per gallon.

102. Alcohol, containing ninety-four per centum anhydrous alcohol, two dollars per gallon.

DECISIONS UNDER PARAGRAPH 289, ACT OF 1897.

(*d*) The proclamation of the President bearing date May 30, 1898, issued under authority of section 3 of this act, and having reference to reciprocal commercial arrangements with France, which reduces the rates of duty on "brandies or other spirits manufactured or distilled from grain or other materials," embraces within its terms only such brandies or other spirits as are enumerated in this paragraph, and can not be construed to include "cordials, liqueurs, etc.,

and other spirituous beverages" provided for in paragraph 292.—T. D. 20352, G. A. 4311; overruled (see T. D. 25425, G. A. 5722).

(*a*) Imported whisky which has been entered in bond for warehouse is properly assessable for duty on the quantity of whisky as ascertained at the time of entry in bond, and not upon the quantity as shown by the gauge of the whisky at the time of the withdrawal from bond.—In re Godley, T. D. 26384, G. A. 6049, and decision of the Circuit Court of Appeals in the case of Louisville Public Warehouse Company *v.* Surveyor (49 Fed. Rep., 561; 1 C. C. A., 371) followed; T. D. 28178, G. A. 6597.

(*b*) Any such abatement of duty is prohibited by section 2983, Revised Statutes, which was not repealed by section 20, act of June 10, 1890, as amended by the act of December 15, 1902 (32 Stat. L., pt. 1, p. 753).—Ibid.

DECISIONS UNDER THE ACT OF 1894.

(*c*) Three cases of whisky imported, each containing two bottles, each bottle holding 1 gallon. Duty assessed at $1.80 per gallon on 36 gallons under this paragraph and the proviso to paragraph 244. Protest that duty should have been assessed on the actual quantity of liquor or on a quantity not in excess of 2⅝ gallons a case, that being the usual trade quantity. Protest overruled and collector sustained.—T. D. 17487, G. A. 3626.

(*d*) Casks containing about 23 gallons of brandy and the same quantity of cherries imported. The cherries appraised at 36.50 francs and assessed at 30 per cent under paragraph 218. The brandy appraised at 203.20 francs and assessed at $1.80 per gallon. Claimed to be dutiable under paragraph 218 (1894) as an entirety. Protest overruled, but see T. D. 15683, G. A. 2864 and section 3 of this act.—T. D. 17642, G. A. 3690.

DECISIONS UNDER THE ACT OF 1890.

(*e*) Brandies, wines, and other liquors imported and placed in warehouse. Under section 20, act of June 10, 1890, as amended by section 54 of this act, no allowance can be made for evaporation while in bonded warehouse.—T. D. 15400, G. A. 2794.

(*f*) Certain so-called coloring for brandy, containing 37.47 per cent of absolute alcohol, 36.10 per cent of water, 26.39 per cent of organic matter, and 4 per cent of inorganic matter, held dutiable as spirituous beverage and not as coloring for brandy.—T. D. 12723, G. A. 1372.

290. Each and every gauge or wine gallon of measurement shall be counted as at least one proof gallon; and the standard for determining the proof of brandy and other spirits or liquors of any kind imported shall be the same as that which is defined in the laws relating to internal revenue: *Provided*, That it shall be lawful for the Secretary of the Treasury, in his discretion, to authorize the ascertainment of the proof of wines, cordials, or other liquors, by distillation or otherwise, in cases where it is impracticable to ascertain such proof by the means pre-
1897 scribed by existing law or regulations; *And provided further*, That any brandy or other spirituous or distilled liquors imported in any sized cask, bottle, jug, or other package, of or from any country, dependency, or province under whose laws similar sized casks, bottles, jugs, or other packages of distilled spirits, wine, or other beverage put up or filled in the United States are denied entrance into such country, dependency, or province, shall be forfeited to the United States; and any brandy or other spirituous or distilled liquor imported in a cask of less capacity than ten gallons from any country shall be forfeited to the United States.

238. Each and every gauge or wine gallon of measurement shall be counted as at least one proof gallon; and the standard for determining the proof of braudy and other spirits or liquors of any kind imported shall be the same as that which is defined in the laws relating to internal revenue; but any brandy or other spirituous liquors, imported in casks
1894 of less capacity than fourteen gallons, shall be forfeited to the United States: *Provided*, That it shall be lawful for the Secretary of the Treasury, in his discretiou, to authorize the ascertainment of the proof of wines, cordials, or other liquors by distillation or otherwise, in cases where it is impracticable to ascertain such proof by the means prescribed by existing law or regulations.

330. Each and every gauge or wine gallon of measurement shall be counted as at least one proof gallon; and the standard for determining the proof of brandy and other spirits or liquors of any kind imported shall be the same as that which is defined in the laws relating to internal revenue; but any brandy or other spirituous liquors, imported in casks
1890 of less capacity than fourteen gallons, shall be forfeited to the United States: *Provided*, That it shall be lawful for the Secretary of the Treasury, in his discretion, to authorize the ascertainment of the proof of wines, cordials, or other liquors, by distillation or otherwise, in case where it is impracticable to ascertain such proof by the means prescribed by existing law or regulations.

311. * * * each and every gauge or wine gallon of measurement shall be counted as at least one proof gallon; and the standard for determining the proof of brandy and other spirits or liquors of any kind
1883 imported shall be the same as that which is defined in the laws relating to internal revenue; but any brandy or other spirituous liquors imported in casks of less capacity than fourteen gallons shall be forfeited to the United States.

DECISIONS UNDER PARAGRAPH 290, ACT OF 1897.

(*a*) Imported spirituous liquors should be assessed for duty on the basis of their condition at the standard temperature of 60° F., prescribed in the internal-revenue laws (secs. 3249–3250, Rev. Stat.), and adopted by the tariff act of 1897 (this paragraph); and correction of volume is rightly made according to the extent of the difference between this standard temperature and the natural temperature of the liquors.—T. D. 24017, G. A. 5214.

291. On all compounds or preparations of which distilled spirits are
1897 a component part of chief value, there shall be levied a duty not less than that imposed upon distilled spirits.

239. On all compounds or preparations (except as specified in the preceding paragraph of the chemical schedule relating to medicinal preparations, of which alcohol is a component part), of which distilled spirits are
1894 a component part of chief value, not specially provided for in this Act, there shall be levied a duty not less than that imposed upon distilled spirits.

331. On all compounds or preparations of which distilled spirits are a
1890 component part of chief value, not specially provided for in this act, there shall be levied a duty not less than that imposed upon distilled spirits.

312. On all compounds or preparations of which distilled spirits are a
1883 component part of chief value, not specially enumerated or provided for in this act, there shall be levied a duty not less than that imposed upon distilled spirits.

292. Cordials, liqueurs, arrack, absinthe, kirschwasser, ratafia, and
1897 other spirituous beverages or bitters of all kinds containing spirits, and not specially provided for in this Act, two dollars and twenty-five cents per proof gallon.

240. Cordials, liquors, arrack, absinthe, kirshwasser, ratafia, and other
1894 spirituous beverages or bitters of all kinds containing spirits, and not specially provided for in this Act, one dollar and eighty cents per proof gallon.

332. Cordials, liquors, arrack, absinthe, kirshwasser, ratafia, and other
1890 spirituous beverages or bitters of all kinds containing spirits, and not specially provided for in this act, two dollars and fifty cents per proof gallon.

313. Cordials, liquors, arrack, absinthe, kirshwasser, ratafia, and other
1883 similar spirituous beverages or bitters, containing spirits, and not specially enumerated or provided for in this act, two dollars per proof gallon.

DECISIONS UNDER PARAGRAPH 292, ACT OF 1897.

(*a*) Absinthe and kirshwasser, known in France and in this country as liqueurs, when produced in Switzerland and imported therefrom since March 24, 1900, are not entitled to the benefit of the reduced rates provided by the reciprocal commercial agreement between France and the United States (30 Stat. 1774), the so-called "most favored nation" clause of the treaty between Switzerland and the United States of November 25, 1850, having been abrogated March 24, 1900, and ceasing thereafter to have any operation and effect.—T. D. 22494, G. A. 4765.

(*b*) Merchandise known in France and this country as liqueurs, and bought and sold under that name, which includes, besides various cordials, absinthe and kirschwasser, is entitled to the benefit of the reduced rate of $1.75 per gallon, provided in the reciprocal commercial agreement between France and the United States. G. A. 4311, reversed.—T. D. 22401, G. A. 4736.

(*c*) Merchandise known in France and this country as liqueurs, including absinthe and kirschwasser (G. A. 4736), when products of Switzerland and imported from that country, are entitled to the benefits of the reduced rates provided by the reciprocity treaty with France (T. D. 19405), by virtue of the "most favored nation" clause of the treaty of November 25, 1850, between Switzerland and the United States.—T. D. 22449, G. A. 4753.

(*d*) The provisions of the reciprocal commercial agreement with Germany (T. D. 22353) relating to "brandies and other spirits manufactured or distilled from grain or other materials," held to be limited to the articles covered by a similar provision in paragraph 289, for "brandy and other spirits manufactured, or distilled from grain or other materials." Accordingly Boonekamp Bitters being dutiable as bitters are not embraced in said provision of the agreement.—T. D. 23192, G. A. 4968.

(*e*) The standard for determining the proof of the beverages provided for in this paragraph is that indicated in paragraph 290. The conventional gauge of various brands of spirituous liquors as promulgated by the Secretary of the Treasury is not to be followed arbitrarily in all cases, and actual gauge may be followed when found to vary from the conventional gauge. But the latter gauge, being based on repeated measurements of well-known and frequently imported brands of liquors, may usually be taken as approximately correct; and a casual variation therefrom indicated by the gauge of but a single bottle out of 10 cases is held not to be sufficient evidence to warrant a departure from the conventional gauge.—T. D. 24017, G. A. 5214.

(*f*) Chinese wines, so called, consisting of spirituous beverages distilled from and a casual variation therefrom indicated by the gauge of but a single bottle out of 10 cases is held not to be sufficient evidence to warrant a departure from the conventional gauge.—T. D. 24017, G. A. 5214.

(*g*) The flavoring extract exported from Germany and known as "maitrank essenz," which contains over 13 per cent of alcohol in volume, is dutiable under paragraph 2, as an alcoholic compound, and not under this paragraph as a cordial, bitters, or other spirituous beverage therein described.—T. D. 27110, G. A. 6287.

DECISIONS UNDER THE ACT OF 1890.

(*a*) Cordials containing less than 50 per cent of alcohol are dutiable upon each wine gallon at the rate provided for each proof gallon.—T. D. 11214, G. A. 573.

(*b*) Creme de cassis, a beverage made of the juice of the currant combined with a heavy sirup and alcohol is a cordial containing spirits.—T. D. 11705, G. A. 810.

(*c*) Marasquino, curaçoa, and other spirituous cordials not proof, held to be dutiable at $2.50 per gallon actual gauge, and not entitled to an allowance for the difference between the actual strength and the strength of first proof.—T. D. 11838, G. A. 829.

(*d*) Fernet bitters is a bitters containing spirits.—T. D. 12033, G. A. 946.

(*e*) Ferro-China Bisleri, dutiable as bitters and not as a medicinal proprietary preparation.—T. D. 14245, G. A. 2209.

(*f*) Chinese wine a liquor distilled from rice containing by volume absolute alcohol 45.20 per cent is dutiable as a spirituous beverage and the bottles under paragraph 336 (1890) at 3 cents each and not as medicinal preparation and the bottles under paragraph 104 (1890) nor as a fruit juice nor as an alcoholic compound.—T. D. 14047, G. A. 2098; T. D. 14411, G. A. 2295; T. D. 10262, G. A. 40.

DECISIONS UNDER THE ACT OF 1883.

(*g*) Chinese wine dutiable as a spirituous beverage.—T. D. 10262, G. A. 40.

(*h*) Anchor bitters dutiable as a spirituous beverage at $2 per gallon and the bottles at 3 cents each and not as a proprietary preparation and the bottles under paragraph 133 (1883) as filled.—T. D. 10509, G. A. 159.

(*i*) Strassburger bitters made of wine and brandy flavored with herbs and roots is dutiable as a spirituous beverage and not as a proprietary preparation.—T. D. 10734, G. A. 287.

(*j*) Liquor benedictine is dutiable as a spirituous beverage and the bottles at 3 cents each and the benedictine is not dutiable as a proprietary preparation and the bottles as filled.—T. D. 10660, G. A. 244.

(*k*) The preparation known as "Amer Picon" which is prepared by Picon & Co. according to a private formula, which contains from 30 to 40 per cent of alcohol, and which is advertised as a specific against malaria and also as a tonic, is dutiable as "bitters containing spirits" and not as a proprietary preparation.—Curiel *v.* Beard (C. C.), (44 Fed. Rep., 551).

(*l*) The glass bottles containing "Amer Picon" are dutiable as bottles containing spirituous liquors.—Id.

(*m*) Chinese wine produced by distillation from grain is dutiable as spirituous liquors and the bottles at 3 cents each.—T. D. 10338, G. A. 59.

(*n*) Certain Chinese wine which is neither a juice expressed from fruit nor a natural fruit juice but a spirituous liquor produced by a process of distillation, held dutiable at $2 per gallon and 3 cents per bottle and not at $2 per gallon on the alcohol and 25 per cent nor at $1.60 for 12 quart or 24 pint bottles.—T. D. 10462, G. A. 112.

(*o*) The liqueur cordial known as "Benedictine" prepared in France after a secret formula derived from Benedictine monks of the Abbey of Fecamp and put up in bottles with labels signed and trademarked by the proprietors and accompanied, in the case of each bottle, by a circular claiming for the liquor certain therapeutic qualities; but the fact appearing in evidence that it was a pleasant

after-dinner drink, taken in small liqueur glasses, and that the greater part of it was sold to grocers, liquor dealers, and private families, and used as a beverage, is dutiable as a spirituous beverage and not as a proprietary preparation.—In re Gourd (49 Fed. Rep., 728), affirming T. D. 10660, G. A. 244.

(*a*) The word "liquors" is frequently if not generally used to define spirits or distilled beverages in contradistinction to those that are fermented. It is so in the act of 1883, schedule H.—Hollender *v.* Magone (149 U. S., 586).

(*b*) The word "liquors" as used is obviously the result of misspelling the word "liqueurs."—Id., reversing 38 Fed. Rep., 912.

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*c*) Angostura bitters is dutiable as spirituous liquors not otherwise provided for and not as a medicinal preparation.—Dallet *v.* Smythe (6 Blatchf., 419; 6 Fed. Cas., 1120).

(*d*) The duty on brandy and other liquors is to be assessed only on the quantity imported and not that shown by the invoices; but as this act lays upon it an ad valorem duty, the allowance for leakage of 2 per centum of the quantity gauged can not be made under section 59 of the collection act of 1799 (1 Stat., 672) because that law applied only to liquors subject to duty by the gallon.—Schuchardt *v.* Lawrence (3 Blatchf., 397; 21 Fed. Cas., 747); Lawrence *v.* Caswell (13 How., 488).

293. No lower rate or amount of duty shall be levied, collected, and paid on brandy, spirits, and other spirituous beverages, than that fixed by law for the description of first proof; but it shall be increased in proportion for any greater strength than the strength of first proof, and all
1897 imitations of brandy or spirits or wines imported by any names whatever shall be subject to the highest rate of duty provided for the genuine articles respectively intended to be represented, and in no case less than one dollar and fifty cents per gallon.

241. No lower rate or amount of duty shall be levied, collected, and paid on brandy, spirits, and other spirituous beverages than that fixed by law for the description of first proof; but it shall be increased in proportion for any greater strength than the strength of first proof, and all
1894 imitations of brandy or spirits or wines imported by any names whatever shall be subject to the highest rate of duty provided for the genuine articles respectively intended to be represented, and in no case less than one dollar per gallon.

333. No lower rate or amount of duty shall be levied, collected, and paid on brandy, spirits, and other spirituous beverages than that fixed by law for the description of first proof; but it shall be increased in proportion for any greater strength than the strength of first proof, and all imita-
1890 tions of brandy or spirits or wines imported by any names whatever shall be subject to the highest rate of duty provided for the genuine articles respectively intended to be represented, and in no case less than one dollar and fifty cents per gallon.

314. No lower rate or amount of duty shall be levied, collected, and paid on brandy, spirits, and other spirituous beverages than that fixed by law for the description of first proof; but it shall be increased in proportion for any greater strength than the strength of first proof, and all imi-
1883 tations of brandy or spirits or wines imported by any names whatever shall be subject to the highest rate of duty provided for the genuine articles respectively intended to be represented, and in no case less than one dollar per gallon.

294. Bay rum or bay water, whether distilled or compounded, of first
1897 proof, and in proportion for any greater strength than first proof, one dollar and fifty cents per gallon.

242. Bay rum or bay water, whether distilled or compounded, of first
1894 proof, and in proportion for any greater strength than first proof, one dollar per gallon.

1890 334. Bay-rum or bay-water, whether distilled or compounded, of first proof, and in proportion for any greater strength than first proof, one dollar and fifty cents per gallon.

1883 315. Bay-rum or bay-water, whether distilled or compounded, one dollar per gallon of first proof, and in proportion for any greater strength than first proof.

DECISIONS UNDER THE ACT OF 1894.

(*a*) Bay rum is not a spirituous liquor and is not subject to the second proviso to paragraph 244 (1894).—T. D. 17840, G. A. 3774.

1897 **295.** Champagne and all other sparkling wines, in bottles containing each not more than one quart and more than one pint, eight dollars per dozen; containing not more than one pint each and more than one-half pint, four dollars per dozen; containing one-half pint each or less, two dollars per dozen; in bottles or other vessels containing more than one quart each, in addition to eight dollars per dozen bottles, on the quantity in excess of one quart, at the rate of two dollars and fifty cents per gallon; but no separate or additional duty shall be levied on the bottles.

1894 243. Champagne and all other sparkling wines, in bottles containing each not more than one quart and more than one pint, eight dollars per dozen; containing not more than one pint each and more than one-half pint, four dollars per dozen; containing one-half pint each or less, two dollars per dozen; in bottles or other vessels containing more than one quart each, in addition to eight dollars per dozen bottles, on the quantity in excess of one quart, at the rate of two dollars and fifty cents per gallon.

1890 335. Champagne and all other sparkling wines, in bottles containing each not more than one quart and more than one pint, eight dollars per dozen; containing not more than one pint each and more than one-half pint, four dollars per dozen; containing one-half pint each or less, two dollars per dozen; in bottles or other vessels containing more than one quart each, in addition to eight dollars per dozen bottles, on the quantity in excess of one quart, at the rate of two dollars and fifty cents per gallon.

1883 307. Champagne, and all other sparkling wines, in bottles containing each not more than one quart and more than one pint, seven dollars per dozen bottles; containing not more than one pint each and more than one-half pint, three dollars and fifty cents per dozen bottles; containing one-half pint each, or less, one dollar and seventy-five cents per dozen bottles; in bottles containing more than one quart each, in addition to seven dollars per dozen bottles, at the rate of two dollars and twenty-five cents per gallon on the quantity in excess of one quart bottle.

DECISIONS UNDER PARAGRAPH 295, ACT OF 1897.

(*b*) The "pint" referred to in this paragraph is the American "pint," and champagne in so-called imperial pint bottles, which hold more than an American pint, is assessable accordingly. The specification of measures in the tariff act is presumed to have reference to American standards and not to those of the country of exportation.—T. D. 25535, G. A. 5773.

DECISIONS UNDER THE ACT OF 1894.

(*c*) Destruction of champagne in bottles by breakage and leakage not allowed for as a deficiency or shortage under R. S. 2921.—T. D. 17644, G. A. 3692.

(*d*) Champagne bottles containing champagne dutiable under this paragraph are not separately dutiable under paragraph 88 (1894), but are free. Laying a duty on champagne in bottles by the dozen would seem to preclude the application of any general duty on the champagne bottles, and a dropping of the specific provision for a duty on bottles (as contained in the acts of 1883 and

1890) seems to imply that thereafter no duty on champagne bottles was to be assessed. Reversing Board.—De Luze *v.* United States (C. C.), (84 Fed. Rep., 156).

DECISIONS UNDER THE ACT OF 1890.

(*a*) Protest as to duty on champagne in bottles overruled.—T. D. 13552, G. A. 1824.

(*b*) Rhine-wine mousseux assessed as sparkling wine. Claimed to be dutiable as still wine.—T. D. 18163, G. A. 3920.

(*c*) Vino nebiolo is a sparkling wine.—T. D. 11211, G. A. 570.

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*d*) Under the act of June 30, 1864, section 2 (13 Stat., 202), which lays a specific duty per gallon upon wines and an ad valorem duty also, with a proviso that no champagne in bottles shall pay a less duty than $6 per dozen quart or 2 dozen pint bottles, the effect is that if the specific duty upon the gallon and the ad valorem duty exceed the sum of $6 per dozen quart or 2 dozen pint the rate thus estimated will be imposed. It is only when the rate falls under the sum of $6 that no less sum is chargeable.—Bollinger's Champagne (3 Wall., 560).

(*e*) Section 21, act of July 14, 1870 (16 Stat., 262), imposed on champagne wine a duty of $6 per dozen bottles (quart) and $3 per dozen pint bottles, and on each bottle containing it a duty of 3 cents.—De Barry *v.* Arthur (93 U. S., 420).

296. Still wines, including ginger wine or ginger cordial and vermuth, in casks or packages other than bottles or jugs, if containing fourteen per centum or less of absolute alcohol, forty cents per gallon; if containing more than fourteen per centum of absolute alcohol, fifty cents per gallon. In bottles or jugs, per case of one dozen bottles or jugs, containing each not more than one quart and more than one pint, or twenty-four bottles or jugs containing each not more than one pint, one dollar and sixty cents per case; and any excess beyond these quantities found in such bottles or jugs shall be subject to a duty of five cents per pint or fractional part thereof, but no separate or additional duty shall be assessed on the bottles or jugs: *Provided*, That any wines, ginger cordial,
1897 or vermuth imported containing more than twenty-four per centum of alcohol shall be classed as spirits and pay duty accordingly: *And provided further*, That there shall be no constructive or other allowance for breakage, leakage, or damage on wines, liquors, cordials, or distilled spirits. Wines, cordials, brandy, and other spirituous liquors, including bitters of all kinds, and bay rum or bay water, imported in bottles or jugs, shall be packed in packages containing not less than one dozen bottles or jugs in each package, or duty shall be paid as if such package contained at least one dozen bottles or jugs, and in addition thereto, duty shall be collected on the bottles or jugs at the rates which would be chargeable thereon if imported empty. The percentage of alcohol in wines and fruit juices shall be determined in such manner as the Secretary of the Treasury shall by regulation prescribe.

244. Still wines, including ginger wine or ginger cordial and vermuth, in casks or packages other than bottles or jugs, if containing fourteen per centum or less of absolute alcohol, thirty cents per gallon; if containing more than fourteen per centum of absolute alcohol, fifty cents per gallon. In bottles or jugs, per case of one dozen bottles or jugs, containing each not more than one quart and more than one pint, or twenty-four bottles or jugs containing each not more than one pint, one dollar and sixty cents per case; and any excess beyond these quantities found in such bottles or jugs shall be subject to a duty of five cents per pint or fractional part thereof, but no separate or additional duty shall be assessed
1894 on the bottles or jugs: *Provided*, That any wines, ginger cordial, or vermuth imported containing more than twenty-four per centum of alcohol

shall be classed as spirits and pay duty accordingly: *And provided further*, That there shall be no constructive or other allowance for breakage, leakage, or damage on wines, liquors, cordials, or distilled spirits. Wines, cordials, brandy, and other spirituous liquors imported in bottles or jugs shall be packed in packages containing not less than one dozen bottles or jugs in each package, or duty shall be paid as if such package contained at least one dozen bottles or jugs. The percentage of alcohol in wines and fruit juices shall be determined in such manner as the Secretary of the Treasury shall by regulation prescribe.

336. Still wines, including ginger wine or ginger cordial and vermuth, in casks, fifty cents per gallon; in bottles or jugs, per case of one dozen bottles or jugs, containing each not more than one quart and more than one pint, or twenty-four bottles or jugs containing each not more than one pint, one dollar and sixty cents per case; and any excess beyond these quantities found in such bottles or jugs shall be subject to a duty of five cents per pint or fractional part thereof, but no separate or additional duty shall be assessed on the bottles or jugs: *Provided*, That any wines, ginger cordial, or vermuth imported containing more than twenty-four per centum of alcohol shall be forfeited to the United States: *And provided further*, That there shall be no constructive or other allowance for breakage, leakage, or damage on wines, liquors, cordials, or distilled spirits. Wines, cordials, brandy, and other spirituous liquors imported in bottles or jugs shall be packed in packages containing not less than one dozen bottles or jugs in each package; and all such bottles or jugs shall pay an additional duty of three cents for each bottle or jug unless specially provided for in this act.

1890

308. Still wines, in casks, fifty cents per gallon; in bottles, one dollar and sixty cents per case of one dozen bottles containing each not more than one quart and more than one pint, or twenty-four bottles containing each not more than one pint; and any excess beyond these quantities found in such bottles shall be subject to a duty of five cents per pint or fractional part thereof; but no separate or additional duty shall be collected on the bottles: *Provided*, That any wines imported containing more than twenty-four per centum of alcohol shall be forfeited to the United States: *Provided further*, That there shall be no allowance for breakage, leakage, or damage on wines, liquors, cordials, or distilled spirits.

1883

309. Vermuth, the same duty as on still wines.

310. Wines, brandy, and other spirituous liquors imported in bottles, shall be packed in packages containing not less than one dozen bottles in each package; and all such bottles, except as specially enumerated or provided for in this act, shall pay an additional duty of three cents for each bottle.

DECISIONS UNDER PARAGRAPH 296, ACT OF 1897.

(*a*) Earthenware jugs containing spirits packed in packages containing at least 1 dozen jugs are exempt as coverings containing goods subject to a specific duty.—T. D. 19905, G. A. 4235.

(*b*) Bottles containing over 1 pint, packed 24 to the case, are dutiable at $1.60 per dozen bottles and not at $1.60 per case of 2 dozeu bottles, with an additional duty of 5 cents per pint on excess over 24 pints per case.—T. D. 20843, G. A. 4379.

(*c*) An earthenware vessel of a capacity of more than 8 gallons, about 21 inches high and 18 inches at its largest diameter, weighing about 33 pounds when empty, is not a "jug" within the second proviso to this paragraph, which requires spirituous liquors imported in bottles or jugs to be packed "in packages containing not less than one dozen bottles or jugs" or duty to be paid "as if such packages contained at least one dozen bottles or jugs."—T. D. 23556, G. A. 5088.

(*d*) The article imported from France known as byrrh wine, and the product of that country, is not dutiable as a medicinal preparation under paragraph

67, but is a still wine and is dutiable accordingly under this paragraph and the reciprocal commercial agreement with France.—T. D. 24052, G. A. 5227.

(*a*) The direction in the second proviso to this paragraph that "the duty shall be collected on the bottles or jugs at the rates which would be chargeable thereon if imported empty" applies only to such bottles or jugs when imported in packages containing less than 1 dozen bottles or jugs. If imported in proper packages containing not less than 1 dozen bottles or jugs, such bottles or jugs are free of duty as the ordinary coverings of the whisky. T. D. 25106, G. A. 5611, modified.—T. D. 25534, G. A. 5772.

(*b*) The second proviso to this paragraph prohibiting allowance for breakage, leakage, or damage on "wines, liquors, cordials, or distilled spirits" does not refer to beer, as to importations of which the usual rule applies that duty is to be collected only on the quantity actually arriving in the United States.—T. D. 26008, G. A. 5909.

(*c*) Bottles of still wine containing less than a pint are dutiable as if they contained 1 pint, irrespective of the actual quantity of wine in them. The fact that such bottles of wine are intended as samples is immaterial and does not relieve them from the payment of duty.—T. D. 26113, G. A. 5958.

(*d*) The beverage known as "vino chinato" is dutiable as a still wine and not as spirits.—T. D. 26237, G. A. 5998.

(*e*) The proviso herein prohibiting any allowance for breakage, leakage, or damage is mandatory and there can be no allowance as long as any portion of the case arrives intact.—T. D. 26648, G. A. 6129.

(*f*) By virtue of the proviso in this paragraph permitting no allowance for leakage, no deduction may be made where the amount found wanting in the cask is due to leakage, and this proviso is not affected in any way by reciprocity agreements made under section 3 of the tariff act of 1897.—Shaw *v.* United States, (158 Fed. Rep., 648; T. D. 28517).

(*g*) The prohibition of an allowance for breakage, leakage, or damage on liquors does not apply to a shortage caused by theft. The collector should make allowance in the duties for liquor stolen from the hogshead prior to importation while the liquor was in transit to this country.—T. D. 26813, G. A. 6185.

(*h*) Duty is assessable on the quantity of liquor shipped from abroad as shown by the entry, invoice, or otherwise, less only the usual outage as established by the custom of trade. The constitutionality of the proviso to this paragraph providing that there should be no constructive or other allowance for breakage, leakage, or damage on wines, liquors, cordials, or distilled spirits affirmed. (United States *v.* Shaw (144 Fed. Rep., 329; T. D. 27226), reversing 141 id., 469; T. D. 26488, and affirming T. D. 26086, G. A. 5939). The uniformity referred to in Article I, section 8, of the United States Constitution, providing that duties, imposts, and excises shall be uniform throughout the United States, is not an intrinsic uniformity relating to the inherent character of the tax as respects its operations on individuals, but is merely a geographical uniformity requiring the same plan and the same method to be operative throughout the United States.—T. D. 27254, G. A. 6329.

(*i*) Where the entire contents of a cask of liquor leaks out in transit before arrival in the United States the case is one of nonimportation and no duty is assessable. Where, however, any portion of the invoiced amount arrives no allowance shall be made for the loss caused by leakage.—T. D. 27330, G. A. 6362.

(*j*) Wooden cases equipped with iron hinges, hasps, and staples, and prepared so as to admit of being locked, are unusual coverings for bottled wine and are

subject to the same rate of duty as that with which they would be charged if separately imported.—T. D. 27797, G. A. 6509.

(*a*) Four cases of French brandy, each containing 6 quart bottles, all tied together in one package by a strap, making 24 quart bottles inclosed in one strap constitute a package of bottles within the meaning of this paragraph and are properly packed so as to evade any punitive or additional duties under said paragraph. Such merchandise is dutiable according to the number of gallons contained in the package.—T. D. 27871, G. A. 6531.

(*b*) The proviso in this paragraph does not apply to Japanese sake. An allowance must accordingly be made for sake which never reached the port of importation, having been lost in transit through leakage or other cause.—T. D. 25332, G. A. 5690, affirmed in United States *v.* Gonsalves et al. (T. D. 26737).

(*c*) The Japanese beverage known as sake being a nonenumerated manufactured article, not subject to classification under this paragraph, allowance should be made by the collector by way of deduction from duties where any portion of such beverage may have leaked out or disappeared prior to its being imported into this country and duty should be assessed only upon the quantity returned by the United States gauger.—United States *v.* Nishimiya (137 Fed. Rep., 396; T. D. 26155), followed; T. D. 26215, G. A. 5990.

(*d*) The Japanese beverage known as sake, found to be similar to beer in material and use and similar to still wines in quality and taste, held to be dutiable as an unenumerated manufactured article under section 6.—United States *v.* Nishimiya (137 Fed. Rep., 396; T. D. 26155), affirming 131 Fed. Rep., 650; T. D. 25386, and overruling in effect T. D. 24410, G. A. 5334.

(*e*) The Japanese beverage known as sake is dutiable as an unenumerated manufactured article and not by virtue of the similitude clause at the rates applicable to still wines or to beer.—United States *v.* Nishimiya (137 Fed. Rep., 396; T. D. 26155), followed; T. D. 26810, G. A. 6182, affirmed; Stratton *v.* Komada (148 Fed. Rep., 125; T. D. 27514).

(*f*) On an importation of wine in cases, each containing 24 so-called pint bottles, which averaged, however, slightly over a pint, it was held that duty should be assessed at the rate of $1.60 per case and in addition at the rate of 5 cents per pint or fractional part thereof on the excess.—United States *v.* Cerecedo (T. D. 27706).

(*g*) Where it is shown by satisfactory evidence that a certain quantity of wine contained in a cask has been abstracted by theft or otherwise while in transit and before arrival in this country, such shortage constitutes a nonimportation and does not come within the limitations of paragraph 296, which provides that "there shall be no constructive or other allowance for breakage, leakage, or damage on wines, liquors, cordials, or distilled spirits," and in the liquidation of the duty allowance should be made by the collector by way of deduction for the quantity so abstracted.—T. D. 28650, G. A. 6699.

DECISIONS UNDER THE ACT OF 1894.

(*h*) Sherry wine invoiced as containing 28 per cent and 32 per cent (Sykes test, used in Canada). Found to contain 21.5 and 21.8 per cent of alcoholic test. Dutiable at 50 per cent and not under paragraph 237 (1894) at $1.80.—T. D. 17833, G. A. 3767.

(*i*) Vermuth assessed at 50 cents per gallon as wine containing more than 14 per cent of alcohol. Vermuth not analyzed prior to appraiser's return. After delivery analyzed and found to contain 13.24 per cent of alcohol. Protest that

the merchandise should be assessed as containing less than 14 per cent of absolute alcohol sustained. The rights of the importer are not to be put in jeopardy by the neglect of the local appraiser to make due examination of merchandise while in his possession.—T. D. 18071, G. A. 3873.

(*a*) On each bottle which contains a fractional part of 1 pint in excess of 1 quart a duty of 5 cents should be assessed in addition to the duty of $1.60 per case of 1 dozen bottles, and not a duty of 5 cents per pint on the aggregate excess.—T. D. 18539, G. A. 3995.

(*b*) Bay rum is not a spirituous liquor and is not subject to the second proviso of this paragraph.—T. D. 17840, G. A. 3774.

DECISIONS UNDER THE ACT OF 1890.

(*c*) So-called vinegar containing 10 per cent of absolute alcohol and 1.20 per cent of free acid assessed as wine in casks at 50 cents per gallon and claimed to be dutiable as vinegar. *Held*, that the alcohol is in greater quantity than is found in the vinegar of commerce and the acid is not sufficient in quantity to constitute the vinegar of commerce.—T. D. 14820, G. A. 2503.

(*d*) Small excess of Tokay wine alleged to have been found in some of the bottles held to be due to expansion from heat and not dutiable.—T. D. 12006, G. A. 919.

(*e*) Still wine in half-pint bottles packed in cases containing 48 bottles each is dutiable at $1.60 for each 24 bottles.—T. D. 14461, G. A. 2307.

(*f*) One case containing 1 bottle of wine imported as a sample and assessed for duty as 1 dozen bottles. Claimed to be free or dutiable as one-twelfth of a dozen bottles. *Held*, that the importation of wine in packages of less than a dozen bottles is prohibited and that a protest based upon a violation of a statute is invalid.—T. D. 15212, G. A. 2705.

(*g*) Johann Hoff's malt extract in bottles holding not more than 1 pint and not less than one-quarter of a pint is dutiable at 40 cents per gallon and 1½ cents per pound on the bottles and not as a medicinal preparation.—T. D. 14718, G. A. 2440.

(*h*) Bovril wine, composed of port wine, extract of malt, and extract of meat, is a mild cordial similar in material and use to the articles enumerated in this paragraph and is not dutiable as a medicinal preparation. T. D. 14936, G. A. 2565, reversed.—T. D. 21717, G. A. 4588; 84 Fed. Rep., 146.

(*i*) Japanese sake is dutiable as still wine and not as spirits nor as a liquor.—T. D. 15392, G. A. 2786.

(*j*) Duty paid at $8 per dozen bottles and 3 cents a bottle on a case of 12 quart bottles of wine, 7 bottles of which were broken and contents lost. *Held*, that no allowance can be made for broken bottles.—T. D. 12527, G. A. 1211.

(*k*) Thirteen bottles of whisky lost on voyage. *Held*, that this does not come within the proviso as to allowance for breakage.—T. D. 14384, G. A. 2268.

(*l*) Bottles containing champagne are dutiable at 3 cents each.—T. D. 10858, G. A. 353.

(*m*) Decanters are not dutiable under this paragraph as bottles.—T. D. 14620, G. A. 2378.

DECISIONS UNDER THE ACT OF 1883.

(*n*) This paragraph repeals all former provisions for allowance for breakage (act of Feb. 8, 1875).—T. D. 10399, G. A. 90; T. D. 10943, G. A. 438.

(*a*) Claim for allowance for shortage overruled because not made as provided for in article 609.—T. D. 10399, G. A. 90.

(*b*) The term liquors includes fermented as well as distilled liquors and covers lager beer.—Hollender *v.* Magone (C. C.), (38 Fed. Rep., 912); reversed, 149 U. S., 586.

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*c*) A demijohn is not a bottle within the meaning of the law so as to require them to be packed in packages of 1 dozen bottles each.—United States *v.* Ninety Demijohns of Rum (8 Fed. Rep., 485).

(*d*) There is no provision of law prohibiting the importation of liquor in demijohns, and so imported they are subject to a duty of $2 per gallon as "not otherwise provided for."—United States *v.* Ninety Demijohns of Rum (8 Fed. Rep., 485).

(*e*) B imported 444 bottles of wine containing 83¼ commercial gallons. Under this act the wine, being imported in bottles, was not liable to the 25 per cent ad valorem duty, but only to the duty per gallon; as each bottle contained more than 1 pint and not more than 1 quart, each bottle must be held to contain 1 quart and the 444 bottles must be held to contain 111 gallons for the purpose of arriving at its value per gallon, to ascertain the proper rate of duty per gallon, as well as for the purpose of fixing the number of dutiable gallons; that the value thereof was over 40 cents and not over $1 per gallon, and the proper rate of duty per gallon was 60 cents on 111 gallons; and the bottles were each subject to 3 cents duty.—Bensusan *v.* Murphy (10 Blatchf., 530; 3 Fed. Cas., 239).

(*f*) Where wine was imported in bottles, each bottle containing more than a pint and less than a quart, the rate of duty was controlled by the actual cost estimated on the supposition that each bottle contained an entire quart.—Cavarac *v.* Collector (1 Wood, 172; 5 Fed. Cas., 319).

(*g*) The violation of the requirement that "wines, brandy, and other spirituous liquors imported in bottles shall be packed in packages containing not less than 1 dozen bottles" does not subject liquors not so packed to forfeiture, for there is no statute declaring such forfeiture and a constructive forfeiture is not justified except in cases of the most urgent necessity.—United States *v.* Ninety Demijohns Aquadiente (27 Fed. Cas., 167).

297. Ale, porter, and beer, in bottles or jugs, forty cents per gallon,
1897 but no separate or additional duty shall be assessed on the bottles or jugs; otherwise than in bottles or jugs, twenty cents per gallon.

245. Ale, porter, and beer, in bottles or jugs, thirty cents per gallon,
1894 but no separate or additional duty shall be assessed on the bottles or jugs; otherwise than in bottles or jugs, fifteen cents per gallon.

337. Ale, porter, and beer, in bottles or jugs, forty cents per gallon, but
1890 no separate or additional duty shall be assessed on the bottles or jugs; otherwise than in bottles or jugs, twenty cents per gallon.

316. Ale, porter, and beer, in bottles or jugs of glass, stone, or earthen-
1883 ware, thirty-five cents per gallon; otherwise than in bottles or jugs of glass, stone, or earthenware, twenty cents per gallon.

DECISIONS UNDER PARAGRAPH 297, ACT OF 1897.

(*h*) A nonpotable liquid invoiced as bok ale—being an unfinished product or base to which are added carbonic-acid gas, water, and flavoring matter to make a nonalcoholic beverage—derived by processes and from materials similar to those used in the manufacture of beer, is dutiable at the rate of 20 cents

per gallon when imported in casks under the provision in this paragraph for beer, by virtue of the similitude clause in section 7 of said act, and not at 20 per cent ad valorem under section 6 as a nonenumerated manufactured article.—T. D. 25172, G. A. 5633.

(*a*) So-called beacon ale, an unfermented nonalcoholic beverage made from an infusion of hops diluted with water and sweetened, is dutiable as an unenumerated manufactured article under section 6 and not as beer or ale under this paragraph or at the same rate as beer or ale by virtue of the similitude clause in section 7.—T. D. 25748, G. A. 5840.

(*b*) The Japanese beverage known as sake, found to be similar to beer in material and use and similar to still wines in quality and taste, held to be dutiable as an unenumerated manufactured article under section 6.—United States *v.* Nishimiya (137 Fed. Rep., 396; T. D. 26155), affirming 131 Fed. Rep. 650; T. D. 25386, and overruling in effect T. D. 24410, G. A. 5334.

(*c*) The Japanese beverage known as sake is dutiable as an unenumerated manufactured article and not by virtue of the similitude clause at the rates applicable to still wines or to beer.—United States *v.* Nishimiya (137 Fed. Rep., 396; T. D. 26155) followed; T. D. 26810, G. A. 6182, affirmed; Stratton *v.* Komada (148 Fed. Rep., 125; T. D. 27514).

DECISIONS UNDER THE ACT OF 1883.

(*d*) Generally speaking, a "sound price" implies a "sound" article. It appearing that the cost of the beer at the place of export was equivalent to 17.71 cents per gallon, and that upon being examined much of it was thrown into the streets as worthless, that but little of it was sold, and that for 3 cents a gallon, it may be assumed that it was a sound article when shipped at the place of export.—Hollender *v.* Magone (149 U. S., 586).

(*e*) Beer imported upon which a duty of 20 cents a gallon was exacted. The importer claimed that the beer had become sour and worthless on the voyage, and he applied for a rebate under R. S. 2927. Refused on the ground that such allowance was prohibited by the proviso that there shall be no allowance for breakage, leakage, or damage on wines, liquors, cordials, or distilled spirits. *Held*, that this proviso does not include beer.—Hollender *v.* Magone (149 U. S., 586).

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*f*) All importations of liquors including ale and porter are to be estimated according to the standard of commerce, containing 231 cubic inches to the gallon.—Nichols *v.* Beard (15 Fed. Rep., 435).

1897 **298.** Malt extract, fluid, in casks, twenty cents per gallon; in bottles or jugs, forty cents per gallon; solid or condensed, forty per centum ad valorem.

1894 246. Malt extract, including all preparations bearing the name and commercially known as such, fluid in casks, fifteen cents per gallon; in bottles or jugs, thirty cents per gallon; solid or condensed, thirty per centum ad valorem.

1890 338. Malt extract, fluid, in casks, twenty cents per gallon; in bottles or jugs, forty cents per gallon; solid or condensed, forty per centum ad valorem.

1883 [Not enumerated.]

DECISIONS UNDER THE ACT OF 1890.

(*g*) Johann Hoff's malt extract in colored molded-glass bottles holding not more than 1 pint and not less than one-quarter of a pint, is dutiable at 40 cents per gallon and the bottles under paragraph 103 (1890).—T. D. 10863,

G. A. 358; reversed by Circuit Court (54 Fed. Rep., 671), but sustained by the Circuit Court of Appeals (59 Fed. Rep., 352).

(*a*) Johann Hoff's malt extract, a fluid compound labeled, advertised, and sold in bottles, is dutiable as a malt extract and not as a proprietary medicine. 54 Fed. Rep., 671, reversed.—United States *v.* Eisner (C. C. A.), (59 Fed. Rep., 352).

(*b*) Malt extract, a liquid substance resembling honey in consistency and containing 57.64 per cent of maltose and 19.62 per cent of water, held dutiable as fluid malt extract.—T. D. 13971, G. A. 2076.

(*c*) So-called condensed weiss bier dutiable as malt extract and not as beer.—T. D. 14149, G. A. 2148.

1897 **299.** Cherry juice and prune juice, or prune wine, and other fruit juices not specially provided for in this Act, containing no alcohol or not more than eighteen per centum of alcohol, sixty cents per gallon; if containing more than eighteen per centum of alcohol, sixty cents per gallon, and in addition thereto two dollars and seven cents per proof gallon on the alcohol contained therein.

1894 247. Cherry juice and prune juice or prune wine, and other fruit juice not specially provided for in this Act, containing eighteen per centum or less of alcohol, fifty cents per gallon; if containing more than eighteen per centum of alcohol, one dollar and eighty cents per proof gallon.

1890 339. Cherry juice and prune juice, or prune wine, and other fruit juice, not specially provided for in this act, containing not more than eighteen per centum of alcohol, sixty cents per gallon; if containing more than eighteen per centum of alcohol, two dollars and fifty cents per proof gallon.

1883 301. * * * and fruit-juice, twenty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 299, ACT OF 1897.

(*d*) The expressed juice of the black currant, containing alcohol added to prevent fermentation and amounting to less than 18 per cent, which is used for flavoring drinks, puddings, sauces, etc., is dutiable as a fruit juice containing less than 18 per cent alcohol and not as a cordial.—T. D. 23253, G. A. 4983.

(*e*) An article known as "cau de marasque" or marasque water held dutiable as a unenumerated manufactured article and not as cherry juice.—Leerburger *v.* United States (141 Fed. Rep., 1023; T. D. 25871), reversing T. D. 24715, G. A. 5437, followed; T. D. 26052, G. A. 5926.

DECISIONS UNDER THE ACT OF 1894.

(*f*) Strawberry and raspberry fruit juice containing no alcohol is dutiable as other fruit juices not specially provided for. Sustaining the Board.—Park *v.* United States (C. C.), (84 Fed. Rep., 159).

(*g*) Fruit juices, such as the juice of the raspberry, strawberry, currant, apricot, and pineapple, which contain no alcohol are dutiable as containing 18 per cent or less of alcohol and not as a nonenumerated manufactured article. Reversing T. D. 16360, G. A. 3189; T. D. 21916, G. A. 4629.—Park *v.* United States (84 Fed. Rep., 159); United States *v.* Johnson (C. C.), (90 Id., 805).

DECISIONS UNDER THE ACT OF 1890.

(*h*) Certain concentrated cherry juice held dutiable at 60 cents per gallon.—T. D. 12445, G. A. 1183.

(*i*) Cherry juice so concentrated that 5 gallons in its natural condition are reduced to 1 gallon, the entire amount of acidity and coloring matter being retained and the bulk of the water eliminated, is dutiable as cherry juice and

not as an alcoholic compound.—T. D. 13176, G. A. 1597; In re Smith; In re Rheinstrom (C. C.), (60 Fed. Rep., 599); reversed by Circuit Court of Appeals (65 Fed. Rep., 984).

(*a*) Cherries preserved in spirits imported, and duty at $2.50 per gallon assessed on the liquor in excess of the spirits assumed to be necessary to cover and preserve the cherries, and duty assessed on the remainder of the goods as fruit preserved in spirits. Importer claimed the whole to be dutiable as fruits preserved in spirits. Protest overruled.—T. D. 12673, G. A. 1322.

(*b*) Certain prune juice held dutiable at 60 cents per gallon.—T. D. 13341, G. A. 1721.

(*c*) Certain prune juice found to contain 18 per cent of alcohol.—T. D. 14838, G. A. 2521.

(*d*) Prune juice imported, placed in bonded warehouse, withdrawn within three years, exported, and again imported. When exported it contained over 18 per cent of alcohol, but when again imported it contained less than 18 per cent. It was reimported in the same package without change of coverings. Held dutiable as a new importation.—T. D. 15474, G. A. 2823.

(*e*) The juice of red currants in its natural state held dutiable as other fruit juice.—T. D. 11367, G. A. 650.

(*f*) Raspberry juice with just sufficient sugar to preserve it from fermentation is dutiable as a fruit juice.—T. D. 11689, G. A. 794; modified, T. D. 13973, G. A. 2078.

(*g*) Crushed strawberries held dutiable as fruit juice.—T. D. 11396, G. A. 679.

(*h*) Raspberry sirup is not fruit juice.—T. D. 13973, G. A. 2078.

DECISIONS UNDER THE ACT OF 1883.

(*i*) Prune juice held to be dutiable as fruit juice.—T. D. 11399, G. A. 682.

(*j*) Cherry juice held dutiable as fruit juice and not as an alcoholic compound.—T. D. 11592, G. A. 767.

300. Ginger ale, ginger beer, lemonade, soda water, and other similar beverages containing no alcohol in plain green or colored, molded or pressed, glass bottles, containing each not more than three-fourths of a pint, eighteen cents per dozen; containing more than three-fourths of a pint each and not more than one and one-half pints, twenty-eight cents
1897 per dozen; but no separate or additional duty shall be assessed on the bottles; if imported otherwise than in plain green or colored, molded or pressed, glass bottles, or in such bottles containing more than one and one-half pints each, fifty cents per gallon and in addition thereto, duty shall be collected on the bottles, or other coverings, at the rates which would be chargeable thereon if imported empty.

1894 { 248. Ginger ale or ginger beer, twenty per centum ad valorem, but no separate or additional duty shall be assessed on the bottles.
555. * * * lemonade, soda-water, and all similar waters. (Free.)

340. Ginger-ale, ginger-beer, lemonade, soda-water, and other similar waters in plain green or colored molded or pressed glass bottles, containing each not more than three-fourths of a pint, thirteen cents per dozen; containing more than three-fourths of a pint each and not more than one and one-half pints, twenty-six cents per dozen; but no separate
1890 or additional duty shall be assessed on the bottles; if imported otherwise than in plain green or colored molded or pressed glass bottles, or in such bottles containing more than one and one-half pints each, fifty cents per gallon and in addition thereto, duty shall be collected on the bottles. or other coverings, at the rates which would be chargeable thereon if imported empty.

317. Ginger-ale or ginger-beer, twenty per centum ad valorem, but no
1883 separate or additional duty shall be collected on bottles or jugs containing the same.

DECISIONS UNDER THE ACT OF 1894.

(*a*) Bottles containing ginger ale are free.—T. D. 17329, G. A. 3549; T. D. 17389, G. A. 3580; T. D 17480, G A. 3619; T. D. 17742, G. A. 3728.

(*b*) Bottles containing ginger ale are free and no duty, additional or otherwise, can be assessed on such bottles under the act of June 10, 1890, section 19.—T. D. 17389, G. A. 3580.

(*c*) In assessing duty on ginger ale in bottles the value of the bottles can not be added to the value of the ale, on the ground that they are coverings under the act of June 10, 1890, section 19. Reversing T. D. 15696, G. A. 2877.—Dickson *v.* United States (C. C.), (68 Fed. Rep., 534); United States *v.* Dickson (C. C. A.), (73 Fed. Rep., 195).

(*d*) The cost of corking and wiring is not to be deducted in ascertaining the dutiable value, on the theory that this is a part of the cost of the bottles and that the bottles are free; but as ginger ale is always sold in bottles corked and wired the duty should be assessed on the whole value of the goods as thus bought and sold in the place from which they were imported.—T. D. 17742, G. A. 3728; United States *v.* Keane (C. C.), (84 Fed. Rep., 330).

DECISIONS UNDER THE ACT OF 1890.

(*e*) Sparkling rhapsodia, an amber-colored liquid flavored, sweetened, and charged with carbonic acid, is dutiable as similar to soda water, ginger ale, etc., and not as an artificial mineral water.—T. D. 12722, G. A. 1371.

DECISIONS UNDER THE ACT OF 1883.

(*f*) This proviso was not repealed by the act of June 10, 1890, section 29. Bottles containing ginger ale are free.—T. D. 10473, G. A. 123.

(*g*) Bottles containing ginger ale are subject to duty.—Lelar *v.* Hartranft (33 Fed. Rep., 242).

301. All mineral waters and all imitations of natural mineral waters, and all artificial mineral waters not specially provided for in this Act, in green or colored glass bottles, containing not more than one pint, twenty cents per dozen bottles. If containing more than one pint and not more than one quart, thirty cents per dozen bottles. But no sepa-
1897 rate duty shall be assessed upon the bottles. If imported otherwise than in plain green or colored glass bottles, or if imported in such bottles containing more than one quart, twenty-four cents per gallon, and in addition thereto duty shall be collected upon the bottles or other covering at the same rates that would be charged thereon if imported empty or separately.

1894 { 249. All imitations of natural mineral waters, and all artificial mineral waters, twenty per centum ad valorem.
555. Mineral waters, all not artificial, * * * . (Free.)

1890 { 341. All mineral waters, and all imitations of natural mineral waters, and all artificial mineral waters not specially provided for in this act, in green or colored glass bottles, containing not more than one pint, sixteen cents per dozen bottles. If containing more than one pint and not more than one quart, twenty-five cents per dozen bottles. But no separate duty shall be assessed upon the bottles. If imported otherwise than in plain green or colored glass bottles, or if imported in such bottles containing more than one quart, twenty cents per gallon, and in addition thereto duty shall be collected upon the bottles or other covering at the same rates that would be charged if imported empty or separately.
650. Mineral waters, all not artificial. (Free.)

1883 { 38. All imitations of natural mineral waters and all artificial mineral waters, thirty per centum ad valorem.
622. Mineral waters, all not artificial. (Free.)

DECISIONS UNDER PARAGRAPH 301, ACT OF 1897.

(*a*) Natural mineral water imported in barrels. The water is dutiable at 24 cents a gallon and the barrels at 30 per cent under paragraph 204 as barrels.—T. D. 18622, G. A. 4020.

(*b*) Water from Lourdes is not mineral water, but is free as a crude mineral.—T. D. 23933, G. A. 5192.

DECISIONS UNDER THE ACT OF 1894.

(*c*) Potash water dutiable as an artificial mineral water and not free as similar to lemonade, soda water, etc.—T. D. 17480, G. A. 3619.

(*d*) Natural mineral water is not entitled to free entry in the absence of a duly authenticated certificate showing that the water is in no way artificially prepared and is the product of a designated mineral spring. The certificate is a condition precedent to free admission.—T. D. 16845, G. A. 3364.

(*e*) Sarsaparilla is free as similar to lemonade, soda water, etc.—T. D. 17479, G. A. 3618; T. D. 18407, G. A. 3964.

(*f*) In paragraph 88 of the act of 1894, providing for duties on glass bottles, the words contained in the first clause, "whether filled or unfilled, and whether their contents be dutiable or free," apply only to the preceding enumerated articles and not to vials, which are provided for in the following clause. Therefore vials holding from a quarter of a pint to a pint and imported filled with soda water are, with their contents, free, being the proper and necessary coverings therefor.—T. D. 17565, G. A. 3656; Ross *v.* United States (C. C.), (84 Fed. Rep., 153).

DECISIONS UNDER THE ACT OF 1890.

(*g*) Natural mineral waters held to be free and the bottles in which imported held to be dutiable only so far as provided for in paragraph 103 and 104, act of 1890.—T. D. 10772, G. A. 325.

(*h*) Earthenware jugs containing mineral waters are free.—T. D. 10861, G. A. 356.

(*i*) Natural mineral waters from the Union-Sprudel, Gerolstein, free and the bottles containing it dutiable under paragraphs 103 and 104, act of 1890.—T. D. 13957, G. A. 2062.

DECISIONS UNDER THE ACT OF 1883.

(*j*) The Secretary, with a view to facilitate the work of collector, may not make such regulations as would seem to negative existing law. The importation of natural mineral waters is permitted free of duty. Under these circumstances an importer is not restricted to a certificate of the owner of the spring in showing the character of the water.—Pascal *v.* Sullivan (21 Fed. Rep., 496).

SCHEDULE I.—COTTON MANUFACTURES.

302. Cotton thread and carded yarn, warps or warp yarn, in singles, whether on beams or in bundles, skeins or cops, or in any other form, except spool thread of cotton hereinafter provided for, not colored, bleached, dyed, or advanced beyond the condition of singles by grouping or twisting two or more single yarns together, three cents per pound on all numbers up to and including number fifteen, one-fifth of a cent

per number per pound on all numbers exceeding number fifteen and up to and including number thirty, and one-fourth of a cent per number per
1897 pound on all numbers exceeding number thirty; colored, bleached, dyed, combed or advanced beyond the condition of singles by grouping or twisting two or more single yarns together, whether on beams, or in bundles, skeins or cops, or in any other form, except spool thread of cotton hereinafter provided for, six cents per pound on all numbers up to and including number twenty, and on all numbers exceeding number twenty and up to number eighty, one-fourth of one cent per number per pound; on number eighty and above, three-tenths of one cent per number per pound; cotton card laps, roping, sliver or roving, forty-five per centum ad valorem.

250. Cotton thread and carded yarn, warps or warp yarn, in singles, whether on beams or in bundles, skeins or cops, or in any other form, except spool thread of cotton hereinafter provided for, not colored, bleached, dyed, or advanced beyond the condition of singles by grouping or twisting two or more single yarns together, three cents per pound on all numbers up to and including number fifteen, one-fifth of a cent per number per pound on all numbers exceeding number fifteen and up to and including number thirty, and one-quarter of a cent per number per pound on all numbers exceeding number thirty; colored, bleached, dyed, combed or advanced beyond the condition of singles by grouping or twisting two
1894 or more single yarns together, whether on beams, or in bundles, skeins or cops, or in any other form, except spool thread of cotton hereinafter provided for, six cents per pound on all numbers up to and including number twenty, and on all numbers exceeding number twenty, three-tenths of a cent per number per pound: *Provided however*, That in no case shall the duty levied exceed eight cents per pound on yarns valued at not exceeding twenty-five cents per pound, nor exceed fifteen cents per pound on yarns valued at over twenty-five cents per pound and not exceeding forty cents per pound: *And provided further*, That on all yarns valued at more than forty cents per pound there shall be levied, collected and paid a duty of forty-five per centum ad valorem.

342. Cotton thread, yarn, warps, or warp-yarn, whether single or advanced beyond the condition of single, by grouping or twisting two or more single yarns together, whether on beams or in bundles, skeins, or cops, or in any other form, except spool-thread of cotton, hereinafter provided for, valued at not exceeding twenty-five cents per pound, ten cents per pound; valued at over twenty-five cents per pound and not exceeding forty cents per pound, eighteen cents per pound; valued at over forty
1890 cents per pound and not exceeding fifty cents per pound, twenty-three cents per pound; valued at over fifty cents per pound and not exceeding sixty cents per pound, twenty-eight cents per pound; valued at over sixty cents per pound and not exceeding seventy cents per pound, thirty-three cents per pound; valued at over seventy cents per pound and not exceeding eighty cents per pound, thirty-eight cents per pound; valued at over eighty cents per pound and not exceeding one dollar per pound, forty-eight cents per pound; valued at over one dollar per pound, fifty per centum ad valorem.

318. Cotton thread, yarn, warps, or warp-yarn, whether single or advanced beyond the condition of single, by twisting two or more single yarns together, whether on beams or in bundles, skeins, or cops, or in any other form, valued at not exceeding twenty-five cents per pound, ten cents per pound; valued at over twenty-five cents per pound, and not exceeding forty cents per pound, fifteen cents per pound; valued at over forty cents per pound, and not exceeding fifty cents per pound, twenty
1883 cents per pound; valued at over fifty cents per pound, and not exceeding sixty cents per pound, twenty-five cents per pound; valued at over sixty cents per pound, and not exceeding seventy cents per pound, thirty-three cents per pound; valued at over seventy cents per pound, and not exceeding eighty cents per pound, thirty-eight cents per pound; valued at over eighty cents per pound, and not exceeding one dollar per pound, forty-eight cents per pound; valued at over one dollar per pound, fifty per centum ad valorem.

(*a*) Colored or dyed cotton thread No. 30, two-ply, valued at over 25 and under 40 cents a pound, is dutiable at three-tenths of a cent per number, per pound, and not at 15 cents per pound.—T. D. 17408, G. A. 3599.

(*b*) Tetzner's knitting cotton, consisting of four soft threads or yarns twisted together, is dutiable at 6 cents per pound as cotton advanced beyond the condition of singles by grouping or twisting and not under paragraph 303 as crochet cotton.—T. D. 21371, G. A. 4477.

(*c*) In assessing duty on cotton yarns consideration is to be given to the designated trade number and not to the number in order of fineness and actual production.—T. D. 21624, G. A. 4559.

(*d*) "Rovings" made of cotton, not commercially known as thread, but being in fact a cotton thread, is dutiable as "cotton thread in singles, not advanced beyond a condition of singles, by grouping or twisting two or more single yarns" and is not dutiable under paragraph 264 as a manufacture of cotton. Reversing T. D. 17964, G. A. 3839.—Dunham *v.* United States (C. C.), (87 Fed. Rep., 800; T. D. 20953, G. A. 4399).

(*e*) Cotton yarns dyed, glazed, and finished are dutiable according to the number of yarns in the gray and also according to the weight of the goods as landed in the United States.—T. D. 23283, G. A. 4994; Downing *v.* U .S. (109 Fed. Rep., 885), affirming T. D. 20556, G. A. 4334, followed.

(*f*) The word "number" means the number of yarns in the gray or original condition before being dyed, glazed, and finished.—Id.

(*g*) The phrase "per pound" is to be taken in its ordinary sense and means the weight of the goods on arrival as ascertained by the Government weigher.—Id.

(*h*) The rule for computing the rate of duty per pound on cotton yarn declared.—T. D. 23318, G. A. 5005.

(*i*) Imitation-silk yarn made from waste which has undergone a chemical change, thereby losing its identity as cotton, held, nevertheless, to be dutiable as cotton yarn by similitude rather than as silk yarn.—Hardt, Von Bernuth & Co. *v.* United States (146 Fed. Rep., 61; T. D. 27028), reversing 133 id., 800; T. D. 25870, and T. D. 24155, G. A. 5257.

(*j*) Artificial horsehair is not similar to either silk or cotton yarn and is dutiable as an unenumerated manufactured article.—T. D. 27442, G. A. 6387.

(*k*) Cotton "knicker," "slub," or "fancy yarns" held to be dutiable according to number as cotton yarns.—T. D. 27627, G. A. 6443.

(*l*) The term "embroidery cotton" has a well-known commercial meaning and does not include five-ply cotton yarn used on embroidery machines and two-ply cotton yarn used on embroidery machines to lock the embroidery stitch on the fabric; they are not embroidery cottons, but dutiable as cotton yarn.—Loeb *v.* United States (150 Fed. Rep., 327; T. D. 27752), reversing 143 id., 698 (T. D. 26942); T. D. 27915, G. A. 6544.

(*m*) Ramie sliver or rovings are dutiable under this paragraph by similitude to cotton sliver or rovings.—Eckstein et al. *v.* United States (T. D. 26462), affirming without opinion T. D. 25710, G. A. 5822, followed; T. D. 28176, G. A. 6595.

(*n*) The term "embroidery cottons" found to have been a well-known commercial term when the tariff act of 1897 was passed, and hence cotton thread or yarn of the size and twist known as No. 60 five-ply yarn, put upon paper bobbins, universally wound, which was shown not to have been included in

trade and commerce within the class of embroidery cottons, is not dutiable as such, notwithstanding that its chief use may be as embroidery cotton in connection with machines.—Loeb *v.* United States (150 Fed. Rep., 327; T. D. 27752), reversing 143 id., 698 (T. D. 26942).

(*a*) If an article is enumerated in the tariff under a name which is shown to have had a well-known commercial meaning at the time of the passage of the tariff act, such a meaning will govern the classification of the article rather than the chief use or individual use.—Ibid.

DECISIONS UNDER THE ACT OF 1890.

(*b*) Where cotton thread dutiable under this paragraph is advanced in value by the appraiser more than 10 per cent over the invoice value it is subject to the additional duty provided by section 7, act of June 10, 1890.—T. D. 17154, G. A. 3471.

303. Spool thread of cotton, including crochet, darning, and embroidery cottons on spools or reels, containing on each spool or reel not exceeding one hundred yards of thread, six cents per dozen; exceeding one hundred yards on each spool or reel, for every additional hundred
1897 yards or fractional part thereof in excess of one hundred, six cents per dozen spools or reels; if otherwise than on spools or reels, one-half of one cent for each one hundred yards or fractional part thereof: *Provided*, That in no case shall the duty be assessed upon a less number of yards than is marked on the spools or reels.

251. Spool thread of cotton, containing on each spool not exceeding one hundred yards of thread, five and one-half cents per dozen; exceed-
1894 ing one hundred yards on each spool, for every additional one hundred yards of thread or fractional part thereof in excess of one hundred yards, five and one-half cents per dozen spools.

343. Spool-thread of cotton, containing on each spool not exceeding one hundred yards of thread, seven cents per dozen; exceeding one
1890 hundred yards on each spool, for every additional one hundred yards of thread or fractional part thereof in excess of one hundred yards, seven cents per dozen spools.

326. Spool-thread of cotton, seven cents per dozen spools, containing on each spool not exceeding one hundred yards of thread, exceeding one
1883 hundred yards on each spool, for every additional one hundred yards of thread or fractional part thereof in excess of one hundred yards, seven cents per dozen.

DECISIONS UNDER PARAGRAPH 303, ACT OF 1897.

(*c*) Embroidery cotton in skeins of about 21 yards each is dutiable at only one-half of a cent for each 100 yards and fraction thereof contained in a case.—T. D. 18748, G. A. 4061.

(*d*) Cotton thread imported in skeins, whether in the gray or bleached, of the character usually sold on spools, is dutiable as spool thread cotton and not under paragraph 302 as cotton thread.—T. D. 22080, G. A. 4674.

(*e*) Darning cotton in four strands slightly twisted, in balls, is dutiable by the yards in length of darning cotton and not the yards in length of the several strands of which it is composed. Reversing T. D. 21370, G. A. 4476.—Calhoun, Robbins & Co. *v.* United States (C. C.), (99 Fed. Rep., 424).

(*f*) The duty on cotton thread is not to be levied on the basis of the combined length of the strands or plies composing the thread, but only on the length of the threads as appearing in the completed article, in its condition as wound and as commonly used by consumers. T. D. 21370, G. A. 4476; reversed.—T. D. 22649, G. A. 4817.

(*a*) Cotton thread in large skeins of about 70 inches perimeter measurement held dutiable according to chief use as embroidery cottons "otherwise than on spools or reels."—T. D. 24560, G. A. 5372.

(*b*) The term "embroidery cotton" has a well-known commercial meaning and does not include five-ply cotton yarn used on embroidery machines; and two-ply cotton yarn used on embroidery machines to lock the embroidery stitch on the fabric are not embroidery cotton, but dutiable as cotton yard.—Loeb *v.* United States (150 Fed. Rep., 327; T. D. 27752), reversing 143 id., 698 (T. D. 26942); T. D. 27915, G. A. 6544.

(*c*) Cotton thread put up in small skeins about 8 inches in length and labeled "embroidery floss" is dutiable as embroidery cotton.—T. D. 26070, G. A. 5936.

(*d*) The term "embroidery cottons" found to have been a well-known commercial term when the tariff act of 1897 was passed, and hence cotton thread or yarn of the size and twist known as No. 60 five-ply yarn, put up on paper bobbins, universally wound, which was shown not to have been included in trade and commerce within the class of embroidery cottons, is not dutiable as such, notwithstanding that its chief use may be as embroidery cotton in connection with machines.—Loeb *v.* United States (150 Fed. Rep., 327; T. D. 27752), reversing 143 id., 698 (T. D. 26942).

(*e*) If an article is enumerated in the tariff under a name which is shown to have had a well-known commercial meaning at the time of the passage of the tariff act, such a meaning will govern the classification of the article rather than the chief use or individual use.—Ibid.

DECISIONS UNDER THE ACT OF 1894.

(*f*) Two-ply cotton thread twisted, known as spool thread of cotton, or spool cotton, held dutiable at 5½ cents per dozen spools of 100 yards and not under the last proviso of paragraph 250, act of 1894, at 45 per cent.—T. D. 17435, G. A. 3609.

(*g*) The words "spool," "reel," and "bobbin" are words of identically the same import and are used interchangeably.—T. D. 17435, G. A. 3609.

304. Cotton cloth not bleached, dyed, colored, stained, painted, or printed, and not exceeding fifty threads to the square inch, counting the
1897 warp and filling, one cent per square yard; if bleached, one and one-fourth cents per square yard; if dyed, colored, stained, painted, or printed, two cents per square yard.

252. Cotton cloth not bleached, dyed, colored, stained, painted, or printed, and not exceeding fifty threads to the square inch, counting the
1894 warp and filling, one cent per square yard; if bleached, one and one-fourth cents per square yard; if dyed, colored, stained, painted, or printed, two cents per square yard.

344. Cotton cloth not bleached, dyed, colored, stained, painted, or printed, and not exceeding fifty threads to the square inch, counting the
1890 warp and filling, two cents per square yard; if bleached, two and one-half cents per square yard; if dyed, colored, stained, painted, or printed, four cents per square yard.

319. On all cotton cloth not bleached, dyed, colored, stained, painted, or printed, and not exceeding one hundred threads to the square inch,
1883 counting the warp and filling, two and one-half cents per square yard; if bleached, three and one-half cents per square yard; if dyed, colored, stained, painted, or printed, four and one-half cents per square yard.

305. Cotton cloth, not bleached, dyed, colored, stained, painted, or printed, exceeding fifty and not exceeding one hundred threads to the square inch, counting the warp and filling, and not exceeding six square

yards to the pound, one and one-fourth cents per square yard; exceeding six and not exceeding nine square yards to the pound, one and one-half cents per square yard; exceeding nine square yards to the pound, one and three-fourths cents per square yard; if bleached, and not exceeding six square yards to the pound, one and one-half cents per square yard; exceeding six and not exceeding nine square yards to the pound, one and three-fourths cents per square yard; exceeding nine square yards to the pound, two and one-fourth cents per square yard; if dyed, col-
1897 ored, stained, painted, or printed, and not exceeding six square yards to the pound, two and three-fourths cents per square yard; exceeding six and not exceeding nine square yards to the ponnd, three and one-fourth cents per square yard; exceeding nine square yards to the pound, three and one-half cents per square yard: *Provided*, That on all cotton cloth not exceeding one hundred threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, valued at over seven cents per square yard, twenty-five per centum ad valorem; bleached, valued at over nine cents per square yard, twenty-five per centum ad valorem; and dyed, colored, stained, painted, or printed, valued at over twelve cents per square yard, there shall be levied, collected, and paid a duty of thirty per centum ad valorem.

253. Cotton cloth, not bleached, dyed, colored, stained, painted, or printed, exceeding fifty and not exceeding one hundred threads to the square inch, counting the warp and filling, and not exceeding six square yards to the pound, one and one-fourth cents per square yard; exceeding six and not exceeding nine square yards to the pound, one and one-half cents per square yard; exceeding nine square yards to the pound, one and three-fourths cents per square yard; if bleached and not exceeding six square yards to the pound, one and one-half cents per square yard; exceeding six and not exceeding nine square yards to the pound, one and three-fourths cents per square yard; exceeding nine square yards to the pound, two and one-fourth cents per square yard; if dyed, colored,
1894 stained, painted, or printed, and not exceeding six square yards to the pound, two and three-fourths cents per square yard; exceeding six and not exceeding nine square yards to the pound, three and one-fourth cents per square yard; exceeding nine square yards to the pound, three and one-half cents per square yard: *Provided*, That on all cotton cloth not exceeding one hundred threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, valued at over seven cents per square yard, twenty-five per centum ad valorem; bleached, valued at over nine cents per square yard, twenty-five per centum ad valorem; and dyed, colored, stained, painted, or printed, valued at over twelve cents per square yard, there shall be levied, collected, and paid a duty of thirty per centum ad valorem.

345. Cotton cloth not bleached, dyed, colored, stained, painted, or printed, exceeding fifty and not exceeding one hundred threads to the square inch, counting the warp and filling, two and one-fourth cents per square yard; if bleached, three cents per square yard; if dyed, colored, stained, painted, or printed, four cents per square yard: *Provided*, That
1890 on all cotton cloth not exceeding one hundred threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, valued at over six and one-half cents per square yard; bleached, valued at over nine cents per square yard; and dyed, colored, stained, painted, or printed, valued at over twelve cents per square yard, there shall be levied, collected, and paid a duty of thirty-five per centum ad valorem.

1883 [Dutiable under paragraph 319, page 378.]

306. Cotton cloth not bleached, dyed, colored, stained, painted, or printed, exceeding one hundred and not exceeding one hundred and fifty threads to the square inch, counting the warp and filling, and not exceeding four square yards to the pound, one and one-half cents per square yard; exceeding four and not exceeding six square yards to the pound, two cents per square yard; exceeding six and not exceeding eight square yards to the pound, two and one-half cents per square yard; exceeding eight square yards to the pound, two and three-fourths cents per square yard; if bleached, and not exceeding four square yards to the

pound, two and one-half cents per square yard; exceeding four and not exceeding six square yards to the pound, three cents per square yard; exceeding six and not exceeding eight square yards to the pound, three and one-half cents per square yard; exceeding eight square yards to the pound, three and three-fourths cents per square yard; if dyed,
1897 colored, stained, painted, or printed, and not exceeding four square yards to the pound, three and one-half cents per square yard; exceeding four and not exceeding six square yards to the pound, three and three-fourths cents per square yard; exceeding six and not exceeding eight square yards to the pound, four and one-fourth cents per square yard; exceeding eight square yards to the pound, four and one-half cents per square yard: *Provided*, That on all cotton cloth exceeding one hundred and not exceeding one hundred and fifty threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, valued at over nine cents per square yard, thirty per centum ad valorem; bleached, valued at over eleven cents per square yard, thirty-five per centum ad valorem; dyed, colored, stained, painted, or printed, valued at over twelve and one-half cents per square yard, there shall be levied, collected, and paid a duty of thirty-five per centum ad valorem.

254. Cotton cloth, not bleached, dyed, colored, stained, painted, or printed, exceeding one hundred and not exceeding one hundred and fifty threads to the square inch, counting the warp and filling, and not exceeding four square yards to the pound, one and one-half cents per square yard; exceeding four and not exceeding six square yards to the pound, two cents per square yard; exceeding six and not exceeding eight square yards to the pound, two and one-half cents per square yard; exceeding eight square yards to the pound, two and three-fourths cents per square yard; if bleached, and not exceeding four square yards to the pound, two and one-half cents per square yard; exceeding four and not exceeding six square yards to the pound, three cents per square yard; exceeding six and not exceeding eight square yards to the pound, three and one-half cents per square yard; exceeding eight square yards to the pound, three and three-fourths cents per square yard; if dyed,
1894 colored, stained, painted, or printed, and not exceeding four square yards to the pound, three and one-half cents per square yard; exceeding four and not exceeding six square yards to the pound, three and three-fourths cents per square yard; exceeding six and not exceeding eight square yards to the pound, four and one-fourth cents per square yard; exceeding eight square yards to the pound, four and one-half cents per square yard: *Provided*, That on all cotton cloth exceeding one hundred and not exceeding one hundred and fifty threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, valued at over nine cents per square yard, thirty per centum ad valorem; bleached, valued at over eleven cents per square yard, thirty-five per centum ad valorem; dyed, colored, stained, painted, or printed, valued at over twelve and one-half cents per square yard, there shall be levied, collected, and paid a duty of thirty-five per centum ad valorem.

346. Cotton cloth, not bleached, dyed, colored, stained, painted, or printed, exceeding one hundred and not exceeding one hundred and fifty threads to the square inch, counting the warp and filling, three cents per square yard; if bleached, four cents per square yard; if dyed, colored, stained, painted, or printed, five cents per square yard: *Provided*, That on all cotton cloth exceeding one hundred and not exceeding
1890 one hundred and fifty threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, valued at over seven and one-half cents per square yard; bleached, valued at over ten cents per square yard; dyed, colored, stained, painted, or printed, valued at over twelve and one-half cents per square yard, there shall be levied, collected, and paid a duty of forty per centum ad valorem.

320. On all cotton cloth, not bleached, dyed, colored, stained, painted, or printed, exceeding one hundred and not exceeding two hundred threads to the square inch, counting the warp and filling, three cents per square yard; if bleached, four cents per square yard; if dyed, colored, stained,

painted, or printed, five cents per square yard: *Provided*, That on all
1883 cotton cloth not exceeding two hundred threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, valued at over eight cents per square yard; bleached, valued at over ten cents per square yard; dyed, colored, stained, painted, or printed, valued at over thirteen cents per square yard, there shall be levied, collected, and paid a duty of forty per centum ad valorem.

307. Cotton cloth not bleached, dyed, colored, stained, painted, or printed, exceeding one hundred and fifty and not exceeding two hundred threads to the square inch, counting the warp and filling, and not exceeding three and one-half square yards to the pound, two cents per square yard; exceeding three and one-half and not exceeding four and one-half square yards to the pound, two and three-fourths cents per square yard; exceeding four and one-half and not exceeding six square yards to the pound, three cents per square yard; exceeding six square yards to the pound, three and one-half cents per square yard; if bleached, and not exceeding three and one-half square yards to the pound, two and three-fourths cents per square yard; exceeding three and one-half and not exceeding four and one-half square yards to the pound, three and one-half cents per square yard; exceeding four and one-half and not exceeding six square yards to the pound, four cents per square yard; exceeding
1897 six square yards to the pound, four and one-fourth cents per square yard; if dyed, colored, stained, painted, or printed, and not exceeding three and one-half square yards to the pound, four and one-fourth cents per square yard; exceeding three and one-half and not exceeding four and one-half square yards to the pound, four and one-half cents per square yard; exceeding four and one-half and not exceeding six square yards to the pound, four and three-fourths cents per square yard; exceeding six square yards to the pound, five cents per square yard: *Provided*, That on all cotton cloth exceeding one hundred and fifty and not exceeding two hundred threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, valued at over ten cents per square yard, thirty-five per centum ad valorem; bleached, valued at over twelve cents per square yard, thirty-five per centum ad valorem; dyed, colored, stained, painted, or printed, valued at over twelve and one-half cents per square yard, there shall be levied, collected, and paid a duty of forty per centum ad valorem.

255. Cotton cloth not bleached, dyed, colored, stained, painted, or printed, exceeding one hundred and fifty and not exceeding two hundred threads to the square inch, counting the warp and filling, and not exceeding three and one-half square yards to the pound, two cents per square yard; exceeding three and one-half and not exceeding four and one-half square yards to the pound, two and three-fourths cents per square yard; exceeding four and one-half and not exceeding six square yards to the pound, three cents per square yard; exceeding six square yards to the pound, three and one-half cents per square yard; if bleached, and not exceeding three and one-half square yards to the pound, two and three-fourths cents per square yard; exceeding three and one-half and not exceeding four and one-half square yards to the pound, three and one-half cents per square yard; exceeding four and one-half and not exceeding six square yards to the pound, four cents per square yard; exceeding six square
1894 yards to the pound, four and one-fourth cents per square yard; if dyed, colored, stained, painted, or printed, and not exceeding three and one-half square yards to the pound, four and one-fourth cents per square yard; exceeding three and one-half and not exceeding four and one-half square yards to the pound, four and one-half cents per square yard; exceeding four and one-half and not exceeding six square yards to the pound, four and three-fourths cents per square yard; exceeding six square yards to the pound, five cents per square yard: *Provided*, That on all cotton cloth exceeding one hundred and fifty and not exceeding two hundred threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, valued at over ten cents per square yard, thirty-five per centum ad valorem; bleached, valued at over twelve cents per square yard, thirty-five per centum ad valorem; dyed, colored, stained, painted, or printed, valued at over twelve and one-half cents per square yard, there shall be levied, collected, and paid a duty of forty per centum ad valorem.

347. Cotton cloth, not bleached, dyed, colored, stained, painted, or printed, exceeding one hundred and fifty and not exceeding two hundred threads to the square inch, counting the warp and filling, three and a half cents per square yard; if bleached, four and one-half cents per square yard; if dyed, colored, stained, painted, or printed, five and one-half cents per square yard: *Provided*, That on all cotton cloth exceeding
1890 one hundred and fifty and not exceeding two hundred threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, valued at over eight cents per square yard; bleached valued at over ten cents per square yard; dyed, colored, stained, painted, or printed, valued at over twelve cents per square yard, there shall be levied, collected, and paid a duty of forty-five per centum ad valorem.

1883 [Dutiable under paragraph 320, page 380.]

308. Cotton cloth not bleached, dyed, colored, stained, painted, or printed, exceeding two hundred and not exceeding three hundred threads to the square inch, counting the warp and filling, and not exceeding two and one-half square yards to the pound, three and one-half cents per square yard; exceeding two and one-half and not exceeding three and one-half square yards to the pound, four cents per square yard; exceeding three and one-half and not exceeding five square yards to the pound, four and one-half cents per square yard; exceeding five square yards to the pound, five cents per square yard; if bleached, and not exceeding two and one-half square yards to the pound, four and one-half cents per square yard; exceeding two and one-half and not exceeding
1897 three and one-half square yards to the pound, five cents per square yard; exceeding three and one-half and not exceeding five square yards to the pound, five and one-half cents per square yard; exceeding five square yards to the pound, six cents per square yard; if dyed, colored, stained, painted, or printed, and not exceeding three and one-half square yards to the pound, six and one-fourth cents per square yard; exceeding three and one-half square yards to the pound, seven cents per square yard: *Provided*, That on all such cotton cloths not bleached, dyed, colored, stained, painted, or printed, valued at over twelve and one-half cents per square yard; bleached, valued at over fifteen cents per square yard; and dyed, colored, stained, painted, or printed, valued at over seventeen and one-half cents per square yard, there shall be levied, collected, and paid a duty of forty per centum ad valorem.

256. Cotton cloth not bleached, dyed, colored, stained, painted, or printed, exceeding two hundred threads to the square inch, counting the warp and filling, and not exceeding two and one-half square yards to the pound, three cents per square yard; exceeding two and one-half and not exceeding three and one-half square yards to the pound, three and one-half cents per square yard; exceeding three and one-half and not exceeding five square yards to the pound, four cents per square yard; exceeding five square yards to the pound, four and one-half cents per square yard; if bleached, and not exceeding two and one-half square yards to the pound, four cents per square yard; exceeding two and one-half and not exceeding three and one-half square yards to the pound,
1894 four and one-half cents per square yard; exceeding three and one-half and not exceeding five square yards to the pound, five cents per square yard; exceeding five square yards to the pound, five and one-half cents per square yard; if dyed, colored, painted, or printed, and not exceeding three and one-half square yards to the pound, five and three-fourths cents per square yard; exceeding three and one-half square yards to the pound, six and one-half cents per square yard: *Provided*, That on all such cotton cloths not bleached, dyed, colored, stained, painted, or printed, valued at over twelve cents per square yard; bleached, valued at over fourteen cents per square yard; and dyed, colored, stained, painted, or printed, valued at over sixteen cents per square yard, there shall be levied, collected, and paid a duty of thirty-five per centum ad valorem.

348. Cotton cloth, not bleached, dyed, colored, stained, painted, or printed, exceeding two hundred threads to the square inch, counting the warp and filling, four and one-half cents per square yard; if bleached,

five and one-half cents per square yard; if dyed, colored, stained, painted, or printed, six and three-fourths cents per square yard: *Provided*, That
1890 on all such cotton cloths not bleached, dyed, colored, stained, painted, or printed, valued at over ten cents per square yard; bleached, valued at over twelve cents per square yard; and dyed, colored, stained, painted, or printed, valued at over fifteen cents per square yard, there shall be levied, collected, and paid a duty of forty-five per centum ad valorem: * * *.

321. On all cotton cloth exceeding two hundred threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, four cents per square yard; if bleached, five cents per square yard; if dyed, colored, stained, painted, or printed, six cents per square yard: *Provided*, That on all such cotton cloths not bleached,
1883 dyed, colored, stained, painted, or printed, valued at over ten cents per square yard; bleached, valued at over twelve cents per square yard; and dyed, colored, stained, painted, or printed, valued at over fifteen cents per square yard, there shall be levied, collected, and paid a duty of forty per centum ad valorem.

309. Cotton cloth not bleached, dyed, colored, stained, painted, or printed, exceeding three hundred threads to the square inch, counting the warp and filling, and not exceeding two square yards to the pound, four cents per square yard; exceeding two and not exceeding three square yards to the pound, four and one-half cents per square yard; exceeding three and not exceeding four square yards to the pound, five cents per square yard; exceeding four square yards to the pound, five and one-half cents per square yard; if bleached and not exceeding two square yards to the pound, five cents per square yard; exceeding two and not exceeding three square yards to the pound, five and one-half
1897 cents per square yard; exceeding three and not exceeding four square yards to the pound, six cents per square yard; exceeding four square yards to the pound, six aud one-half cents per square yard; if dyed, colored, stained, painted, or printed, and not exceeding three square yards to the pound, six and one-half cents per square yard; exceeding three square yards to the pound, eight cents per square yard: *Provided*, That on all such cotton cloths not bleached, dyed, colored, stained, painted, or printed, valued at over fourteen cents per square yard; bleached, valued at over sixteen cents per square yard; and dyed, colored, stained, painted, or printed, valued at over twenty cents per square yard, there shall be levied, collected, and paid a duty of forty per centum ad valorem.

1894 [Dutiable under paragraph 256, page 382.]

1890 [Dutiable under paragraph 348, page 382.]

1883 [Dutiable under paragraph 321, page 383.]

DECISIONS UNDER PARAGRAPHS 304 TO 309, ACT OF 1897.

(*a*) In counting the warp and filling threads to ascertain their number in a woven fabric each separate and distinct thread must be counted and no regard will be had for the number of picks which went to make the weaving. The number of picks is immaterial and will not be considered.—T. D. 21455, G. A. 4507.

(*b*) Packing charges and cases when used as cases and not specifically exempted should be added to the price per yard in ascertaining the dutiable value of woven cloth per yard. Both items constitute the purchase and market value of the merchandise and form the basis of ad valorem assessment of duty.—T. D. 22469, G. A. 4759.

(*c*) Mercerized cotton cloth of sateens, so called, consisting of cotton cloth the weft threads of which have undergone a process known as mercerizing, whereby the natural color of the fiber has been changed and a silky appearance imparted to the fabric, are not known in trade as unbleached or gray cotton cloth and are not dutiable as such, but are dutiable as cotton cloth

dyed, colored, stained, painted, or printed, according to count of threads, weight, and value.—T. D. 19423, G. A. 4162.

(*a*) "Scotch Hollands" or "Kings Hollands," cotton goods used for window shades, stiffened with 20 per cent of starch, are dutiable as countable cottons and not under paragraph 311 as cotton cloth filled. Reversing T. D. 19450, G. A. 4167.—Pinney, Casse & Lackey Co. *v.* United States (C. C.), (99 Fed. Rep., 720).

(*b*) Colored cotton huck toweling 20 inches wide and 39½ yards long held dutiable as countable cotton and not as a manufacture of cotton.—T. D. 19285, G. A. 4136.

(*c*) Cotton crash toweling in the piece, bleached, but having red, blue, and other colored stripes running lengthwise and produced in the weaving of the cloth and constituting a substantial portion of the surface of the fabric, is properly dutiable as "colored" and not as "bleached" cotton cloth, according to count of threads, weight, value, etc., under the so-called countable provisions of schedule I, relating to "cotton manufactures." The word "colored" as used in paragraphs 305 to 309 is used in a descriptive and not a commercial sense and embraces any substantial coloring of the fabric.—T. D. 24217, G. A. 5278.

(*d*) Cotton cloths which have been bleached white and subsequently mercerized are dutiable as bleached cotton cloths and not as colored cotton cloths.—T. D. 24591, G. A. 5388.

(*e*) Cotton cloth approximating 16 to 20 inches in width composed of unbleached cotton threads, with the exception of a single colored thread running near the edge of each side of the fabric, is dutiable as colored cotton cloth, the colored threads being held to constitute a substantial coloring of the fabric. The word "colored" as used in paragraphs 304 to 309 is used in a descriptive and not in a commercial sense and embraces any substantial coloring of the fabric.—T. D. 25599, G. A. 5795.

(*f*) Figured cotton cloth the warp and filling threads of which are bleached and the extra threads colored held to be dutiable as bleached cotton cloth and not as colored cotton cloth.—T. D. 27762, G. A. 6492; overruled in T. D. 28447, G. A. 6670.

(*g*) Woven cotton fabrics made with close-woven stripes, composed almost wholly of filling threads, substantial portions of the goods containing either no warp threads or no filling threads, but the warp and filling threads nowhere exceeding 100 threads to the square inch, are not to be excluded from classification as cotton cloth by reason of the lack of homogeneousness of the warp and weft threads in substantial portions of the fabric.—Quaintance *v.* United States (147 Fed. Rep., 753; T. D. 26999), reversing, as to goods of this description, T. D. 26062, G. A. 5928, followed; T. D. 27307, G. A. 6351.

(*h*) Figured cotton cloth in which the warp and filling threads are of unbleached cotton and in which the figures are in the shape of dots covering about one-eighth of the surface of the cloth and are composed of bleached threads is dutiable as unbleached cotton cloth figured.—United States *v.* Beer (143 Fed. Rep., 918; T. D. 26881).

(*i*) Fancy cotton cloth whose surface is partly or wholly covered with designs, patterns, or figures interwoven with colored cotton threads is dutiable as cotton cloth dyed, colored, painted, or printed. Authorities reviewed. T. D. 27762, G. A. 6492 overruled.—T. D. 28447, G. A. 6670.

(*a*) Though a given term may be employed in the tariff law in a descriptive and not in a denominative sense, trade testimony is admissible for the purpose of showing that the trade understanding does not differ from the common understanding.—Ibid.

DECISIONS UNDER THE ACT OF 1894.

(*b*) The proviso in paragraph 253 applies only to the matter preceding it therein. It has no application to goods covered by the terms of paragraph 252.—In re Blankensteyn (116 Fed. Rep., 776).

(*c*) Cretonne shirtings held dutiable as countable cottons and not as wearing apparel.—T. D. 16315, G. A. 3144.

(*d*) Plain woven cotton cloth, some bleached and some colored, one surface glazed with a glutinous substance, is dutiable as countable cotton.—T. D. 17271, G. A. 3533.

(*e*) Coarse white cotton cloth known as buckram held dutiable according to count of threads.—T. D. 16322, G. A. 3151.

(*f*) Madras muslin held dutiable as unbleached and not as bleached cotton.—T. D. 15834, G. A. 2934.

(*g*) Open and fancy woven cotton cloths, known as madras muslin, figured muslin, and spot muslin, some bleached and ornamented with figures of various designs produced in the process of weaving, composed of threads of different colors, and some tinted or colored with white or bleached figures, are dutiable at 3½ cents and 4½ cents per square yard under paragraphs 253 and 254, according to count of the threads.—T. D. 17255, G. A. 3517.

(*h*) Bleached cotton cloth containing under 50 threads to the square inch, counting both warp and filling, and costing over 9 cents to the square yard, is dutiable at 1¼ cents per square yard and not at 25 per cent under paragraph 253, act of 1894. The proviso to paragraph 253 does not apply to paragraph 252, but only to paragraph 253, to which it is attached.—T. D. 16283, G. A. 3112.

(*i*) Tinted Persian lawns and tinted India mull, being bleached cotton cloths, are dutiable as bleached cottons according to the count of the threads, weight, and value.—T. D. 17272, G. A. 3534.

DECISIONS UNDER THE ACT OF 1890.

(*j*) Bleached cotton cloth woven with certain warped threads so drawn as to produce minute stripes or cords at regular intervals (mull cord stripes) dutiable as countable cottons.—T. D. 13178, G. A. 1599.

(*k*) Colored cotton cloths about 52 inches wide and from 25 to 30 yards in length, invoiced as black hand-hemstitched lawns and known as hemstitched lawns, held to be countable cottons and not cotton wearing apparel.—T. D. 10957, G. A. 452; T. D. 11366, G. A. 649.

(*l*) Plain hemstitched lawns dutiable as countable cottons.—T. D. 12528, G. A. 1212.

(*m*) Unbleached woven cotton cloth with raised, figured stripes or with raised stripes in the form of cords, and sometimes called barred muslin, held dutiable as countable cottons.—T. D. 12441, G. A. 1179.

(*n*) Madras mulls or madras muslins are countable cottons.—T. D. 12921, G. A. 1472.

(*o*) Bleached and colored cotton cloths containing over 100 and not over 150 threads to the square inch, counting both warp and filling, ornamented

with raised circular dots, open rings, sprigs, leaves, and fancy figures and effects, which resemble coarse needle embroidery, known as figured swiss muslins, dotted swiss muslins, or loom embroidered muslins, are dutiable as countable cottons.—T. D. 12941, G. A. 1492; T. D. 15041, G. A. 2618.

(*a*) Figured cotton upholstery cloth countable and homogeneous held dutiable as countable cotton and not as manufacture of cotton.—T. D. 14309, G. A. 2238.

(*b*) The proviso to paragraph 345 applies to cotton cloth not bleached containing less than 50 threads to the square inch, counting both warp and filling, provided it is valued at more than 6½ cents per square yard.—T. D. 13192, G. A. 1613.

(*c*) Certain cotton shirtings found to contain not more than 100 threads to the square inch.—T. D. 10777, G. A. 330.

(*d*) Grenadine held to be dutiable as countable cottons.—T. D. 10797, G. A. 350.

(*e*) Bleached loosely woven cotton cloth with small figures or dots in imitation of dotted swiss and known as Scotch lappets or figured muslin, dutiable as countable cottons.—T. D. 12440, G. A. 1178.

(*f*) Certain dotted swisses held to be countable cottons.—T. D. 14927, G. A. 2556.

(*g*) Swiss muslins or dotted swisses, being cotton goods in which the threads can be counted independently of the dots, the dots being woven at the same time with the cloth, but consisting of threads distinct from both warp and filling, held dutiable as countable cottons and not as manufactures of cotton. 57 Fed. Rep., 192, reversed.—United States *v.* Albert (C. C. A.), (60 Fed. Rep., 1012).

(*h*) Certain tinted cotton cloth commercially known as India muslin and Madras muslin held not be colored cloth.—T. D. 15331, G. A. 2765.

(*i*) Black cotton crape, a crimped cotton cloth, held dutiable as countable cotton.—T. D. 14148, G. A. 2147.

(*j*) Crepe de chene, a textile fabric composed of cotton and ornamented with small gilt flowers and vines, stained or printed thereon, held dutiable as countable cotton.—T. D. 14155, G. A. 2154.

(*k*) Certain woven cotton goods ornamented with dots or figures produced by the shuttle in the process of weaving, but not embroidered by hand or machinery, held dutiable according to count of threads, color, and value.—T. D. 15815, G. A. 2915.

(*l*) Certain bleached and colored cotton cloths including various checks, plaids, stripes, and figured designs, with fancy open or net work effects woven therein with the warp and weft threads at regular intervals, and distinguished in trade as fancy cotton dress goods, held dutiable as countable cotton containing over 200 threads to the square inch.—T. D. 12571, G. A. 1255.

(*m*) Jacquard and brocade satteen valued at under 10 cents to the square yard are dutiable as countable cottons and not as damask.—T. D. 17243, G. A. 3505. See T. D. 14712, G. A. 2434.

(*n*) Black woven cotton cloth 50 inches wide, in pieces 40 yards in length, so folded and stitched as to imitate hemstitched flouncings, invoiced as black leno cloth, held dutiable as countable cotton.—T. D. 12425, G. A. 1163. Reversed, In re Kursheedt Man. Co. (C. C.), (56 Fed. Rep., 469.)

(*o*) Fancy costume cloths composed of cotton, woven in the loom with figures in various patterns, similar in appearance to damask, is countable cotton.—T. D. 11023, G. A. 466.

(*a*) Fancy dress goods, fancy muslins, ginghams, fancy zephyrs, nainsooks, brocades, etc., bleached and colored cotton cloths, held to be countable cottons.—T. D. 12904, G. A. 1455.

(*b*) So-called zephyrs and crapes, consisting of cotton cloth of fancy patterns, including stripes, plaids, checks, dots, figures, and openwork, held dutiable as countable cottons.—T. D. 12653, G. A. 1302.

(*c*) Cottonades held dutiable as countable cottons.—T. D. 12558, G. A. 1242.

(*d*) Cotton cloth invoiced as "coutil" held to be countable cotton.—T. D. 13242, G. A. 1663.

(*e*) Dimity stripes and checks held to be countable cottons.—T. D. 14839, G. A. 2522.

(*f*) French dimities, bleached cotton cloths woven with raised figures, produced by the Jacquard or automatic attachment, etc., the threads easily countable, are dutiable as countable cotton and not as cotton damask.—T. D. 17244, G. A. 3506.

(*g*) Unbleached twilled cotton fabrics woven with raised or Jacquard figures, known as Jacquard satteens or satteen brocades, used for ladies' dress goods, held dutiable as countable cottons.—T. D. 14712, G. A. 2434.

(*h*) Bleached cotton hemstitched lawns held to be countable cottons.—T. D. 11331, G. A. 614.

(*i*) Certain colored or dyed cotton textile fabrics known as dotted muslins held dutiable as countable cotton and not as embroideries.—T. D. 15312, G. A. 2746.

(*j*) Crinkled seersucker, a cotton cloth colored, held dutiable as countable cotton.—T. D. 13236, G. A. 1657.

(*k*) Cotton tapestry held dutiable as countable cotton.—T. D. 14135, G. A. 2134.

(*l*) Bleached and colored cotton cloths intended for use as tracing cloth held dutiable according to count of threads.—T. D. 15140, G. A. 2666.

(*m*) Bleached, colored, and écru cotton cloths, known as Madras or India mulls or muslins, Madras shirtings, Scotch lappets, and lappet skirtings, coin spot muslins, harness spot muslins, figured and barred muslins, lace brocade, leno brocade, leno net, diced leno, etc., held dutiable as countable cottons.—T. D. 15044, G. A. 2621.

(*n*) Bleached and colored cotton cloths ornamented with dots or figures by the shuttle or other device in the process of weaving, and not embroidered by hand or machinery are countable cottons.—T. D. 15154, G. A. 2680.

DECISIONS UNDER THE ACT OF 1883.

(*o*) Madras mull, a thin cloth known as dotted swiss muslin, is dutiable as countable cotton.—T. D. 10499, G. A. 149.

(*p*) White muslin sash piece goods held dutiable as countable cottons.—T. D. 10512, G. A. 162.

(*q*) Woven cotton cloth known as hollands or window hollands held dutiable as countable cottons.—T. D. 10346, G. A. 67; T. D. 10558, G. A. 208; T. D. 12372, G. A. 1144.

(*r*) Embroidery canvas (called in trade penelope) made of cotton and counting less than 100 threads to the square inch held dutiable as countable cotton and not as a manufacture of cotton.—Ullman *v.* Hedden (C. C.), (38 Fed. Rep., 95).

(*a*) The word "cloth" in this schedule is used in its popular and common acceptation. Following Maillard *v.* Lawrence (16 How., 251); Greenleaf *v.* Goodrich (101 U. S., 278).—Ullman *v.* Hedden (C. C.), (38 Fed. Rep., 95).

(*b*) A woven fabric made of cotton is dutiable under a provision for "cotton cloth," notwithstanding it is not known among merchants and dealers as cotton cloth.—Ullman *v.* Hedden (C. C.), (38 Fed. Rep., 95).

(*c*) The term "cotton cloth" means any woven fabric of cotton used for garments or other purposes.—Robertson *v.* Hedden (C. C.), (40 Fed. Rep., 322).

(*d*) The provision for countable cottons necessarily imports that the cloth shall be homogeneous, so that the number of threads to the square inch will not differ in different parts of the fabric.—Id.

(*e*) Where a cotton cloth has figures woven in it upon the loom at the same time with the fabric itself the count must include the threads of the figures as well as the threads of the groundwork.—Id.

(*f*) Woven cotton cloth the groundwork of which was uniform and upon which were figures or patterns woven into it by means of a Jacquard attachment contemporaneously with the weaving of the fabric, which was known as madras mull, was dutiable under paragraphs 319, 320, and 321, estimated by the number of threads to the square inch, and not as a manufacture of cotton.—Hedden *v.* Robertson (151 U. S., 520).

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*g*) The fact that at the date of an act imposing duties goods of a certain kind had not been manufactured does not withdraw them from the class to which they belong when the language of the statute clearly and fairly includes them.—Newman *v.* Arthur (109 U. S., 132).

(*h*) In this case cotton goods known as cotton italians were imported in 1875. Such goods were first manufactured in 1868 or 1869 and first introduced in this country in 1869 or 1870. The collector imposed a duty of 5½ cents a square yard and 20 per cent ad valorem under R. S. 2504, schedule A, paragraph 3. The importer claimed that they were dutiable as manufactures of cotton not otherwise provided for. Judgment against the importer.—Id.

1897 **310.** The term cotton cloth, or cloth, wherever used in the paragraphs of this schedule, unless otherwise specially provided for, shall be held to include all woven fabrics of cotton in the piece or otherwise, whether figured, fancy, or plain, the warp and filling threads of which can be counted by unraveling or other practicable means.

1894 257. The term cotton cloth, or cloth, wherever used in the foregoing paragraphs of this schedule, shall be held to include all woven fabrics of cotton in the piece, whether figured, fancy, or plain, not specially provided for in this Act, the warp and filling threads of which can be counted by unraveling or other practicable means.

1890 [No corresponding provision.]

1883 [No corresponding provision.]

DECISIONS UNDER PARAGRAPH 310, ACT OF 1897.

(*i*) Partly finished articles made of cotton cloth, such as table covers and portieres, are dutiable under the provisions for countable cotton cloth.—Stern *v.* United States (123 Fed. Rep., 192), reversing T. D. 21651, G. A. 4568.

(*j*) Goods which are composed chiefly of cotton, but which have also large percentages (44 per cent to 45 per cent) of flax or jute, are not "cotton cloth"

within the meaning of this paragraph. It seems that the "countable clauses" of the cotton schedule are applicable only to goods composed entirely or substantially of cotton, so as to be known commonly or commercially as "cotton cloth."—T. D. 23348, G. A. 5018.

(*a*) Fancifully woven cotton cloths having openwork stripes and other figures, similar in some respects to net or netting, and certain portions thereof bearing some resemblance to lace, are not dutiable as laces, lace articles, or articles made wholly or in part of lace or in imitation of lace, but are dutiable under the "countable paragraphs" of schedule I (304 to 310, inclusive), with the additional duty of 2 cents per square yard provided in paragraph 313, act of July 24, 1897.—T. D. 23357, G. A. 5024.

(*b*) Cotton cloth known as "cbintz" to which has been applied a composition dressing of starch and dyes constituting about 20 per cent of the weight of the fabric is not filled or coated cotton cloth within the provisions of paragraph 311, act of July 24, 1897, but is dutiable as countable cotton cloth within the provisions of the so-called countable provisions of schedule I of said act.—In re Pinney *v.* United States and T. D. 22785 G. A. 4862 followed; T. D. 23433, G. A. 5054.

(*c*) Finished articles of cloth, such as couch covers and horse blankets, with whipped or stitched edges, made wholly of cotton, are included in the definition of "cotton cloth" in this paragraph, as consisting of "all woven fabrics of cotton in the piece or otherwise," and are therefore dutiable as such under the countable clauses of schedule I of said act and not under paragraph 322 as "manufactures of cotton not specially provided for."—T. D. 23452, G. A. 5057; affirmed in U. S. *v.* Bernhard (150 Fed. Rep., 375; T. D. 25470).

(*d*) The countable provisions of the cotton schedule, paragraphs 304 to 309, inclusive, assessing duty upon "cotton cloth" according to count of threads, weight, and value, are applicable to finished articles of cotton made up and ready for use when susceptible of such count, etc. Countable cotton tapestry squares and curtains made up and ready for use are dutiable under the appropriate provision in these paragraphs and not as manufactures of cotton.—T. D. 24352, G. A. 5319.

(*e*) Cloth in chief value of cotton, but in which metal and jute constitute a substantial factor, to the extent of about 43 per cent, is not cotton cloth within the meaning of his paragraph.—T. D. 24725, G. A. 5447.

(*f*) Hydraulic hose composed of cotton held to be dutiable as countable cotton cloth.—T. D. 26351, G. A. 6032.

(*g*) Cotton cloth containing figures produced by extra threads of silk is not within the definition of cotton cloth as given in this paragraph.—T. D. 26373, G. A. 6044.

(*h*) Double-faced cotton velours are properly dutiable as countable cotton cloth containing extra threads under the appropriate provisions of the cotton schedule.—T. D. 26447, G. A. 6065.

(*i*) Terry cloth, material from which Turkish towels are made, is a countable cotton cloth. T. D. 14499, G. A. 2310, and T. D. 23487, G. A. 5068, modified.—T. D. 25746, G. A. 5838.

(*j*) Articles having a distinct trade name and use, made of etamines, having passed beyond the category of such and become distinct and separate articles in the trade, when made of cotton yarns are dutiable as countable cotton cloth.—T. D. 26692, G. A. 6147.

(*a*) Cotton pillow slips having two metal buttons attached held dutiable as countable cotton cloth, the metal being too insignificant to affect the classification of the article.—T. D. 27659, G. A. 6457.

(*b*) Finished articles such as napkins, doilies, etc., made of cotton table damask are dutiable under the specific provision for such material in paragraph 321 and not under the provisions for countable cotton cloth.—Dunham *v.* United States (150 Fed. Rep., 562; T. D. 27805) followed; T. D. 27890, G. A. 6539.

(*c*) Fancy cotton fabrics from which substantial numbers of the warp threads and filling threads are missing in different parts of the goods are not for that reason excluded from classification as countable cotton cloth.—Schade *v.* United States (147 Fed. Rep., 893; T. D. 27650).

DECISIONS UNDER THE ACT OF 1894.

(*d*) The provision that cotton cloth shall include "all woven fabrics of cotton in the piece" does not apply to embroidered cotton cloth which was not embroidered in the loom.—United States *v.* Einstein (C. C. A.), (78 Fed. Rep., 797).

DECISIONS UNDER THE ACT OF 1890.

(*e*) It is not necessary that the cotton should be uniform throughout, or, in other words, that every square inch of its area should be precisely alike or contain the same number of exposed threads. It is sufficient if the threads in a given space which comprehends all the features of the design or pattern shall correspond in number with the threads in every like space or area throughout the fabric and the average number of threads to the square inch in the whole piece of goods be thus ascertained.—T. D. 12571, G. A. 1255.

311. Cloth, composed of cotton or other vegetable fiber and silk, whether known as silk-striped sleeve linings, silk stripes, or otherwise, of which cotton is the component material of chief value, eight cents per
1897 square yard and thirty per centum ad valorem: *Provided*, That no such cloth shall pay a less rate of duty than fifty per centum ad valorem. Cotton cloth, filled or coated, three cents per square yard and twenty per centum ad valorem.

260. * * * ; sleeve linings or other cloths, composed of cotton and
1894 silk, whether known as silk stripe sleeve lining, silk stripes, or otherwise, forty-five per centum ad valorem.

348. * * * . *Provided further*, That no cotton cloth bleached, dyed, colored, stained, painted or printed, containing an admixture of
1890 silk, and not otherwise provided for, there shall be levied, collected, and paid a duty of ten cents per square yard, and in addition thereto thirty-five per centum ad valorem.

1883 [Not enumerated. Dutiable under paragraph 324, page 413.]

DECISIONS UNDER PARAGRAPH 311, ACT OF 1897.

(*f*) Bookbinders' cloth, composed of cotton and heavily starched and coated with paint or other coloring matter, whereby the interstices between the threads are effectually filled, is dutiable as cotton cloth filled or coated.—T. D. 19037, G. A. 4085.

(*g*) China silks or chinas, fabrics in the piece composed of silk and cotton, the warp being entirely of silk and the filling entirely of cotton dyed in the piece, are dutiable, where cotton is the component of chief value at 8 cents per square yard and 30 per cent. In this case silk was chief value in the gray, but cotton was chief value as found in the article when dyed, the cost of dyeing being distributed in proportion to the weight of the silk and cotton.—T. 22376, G. A. 4729.

(*a*) In determining the component material of piece-dyed goods, when the charge for dyeing is a given price per unit of weight, such charge will be distributed between the silk and cotton in proportion to the weight or quantity of each material.—Id.

(*b*) Cotton cloth in various colors and widths, generally known in trade as "Scotch hollands," "window hollands," or as "Kings hollands," which have been simply starched to the extent of about 20 per cent of the weight of the fabric and have undergone a process of "beetling," are not "filled or coated" within the meaning of this paragraph nor dutiable at 3 cents per square yard and 20 per cent but are dutiable under paragraphs 304 to 309, according to count of threads. T. D. 19450, G. A. 4167, reversed.—T. D. 22785, G. A. 4862.

(*c*) The term "filled" as used in this paragraph, which is a manufacturing rather than a commercial term, is not confined in its meaniug to such goods as have weighted with a foreign substance, usually an inorganic material, to give them a factitious solidity, in which sense it was formerly used in England, but the filling may be starch alone. But whatever substance is used to constitute "cotton cloth filled" within the meaning of this paragraph, such quantity must be used as to substantially close the interstices in the cloth and make a plain surface, and the samples of imported "Scotch Hollands" or "Kings Hollands," used for wiudow shades, stiffened with 20 per cent in weight of starch, but which does not substantially close the interstices, are not dutiable under this paragraph, but under paragraphs 304 to 309 as countable cottons. T. D. 19450, G. A. 4167, reversed and 99 Fed. Rep., 720, affirmed.—United States *v.* Pinney Casse & Lackey Co. (105 Fed. Rep., 934).

(*d*) So-called "Lancaster window blinds," being cotton cloth painted upon one surface with a mixture of linseed oil and pigments, which effectually closes the interstices between the threads and renders the fabric opaque and impervious to water, are dutiable at 3 cents per square yard and 20 per cent ad valorem and not as countable cotton.—T. D. 22966, G. A. 4905.

(*e*) Cotton tracing cloth cut up into pieces dutiable as filled cotton cloth under this paragraph and not as manufactures of cotton.—T. D. 23365, G. A. 5027.

(*f*) Cotton cloth containing figures produced by extra threads of silk (cotton chief value) is dutiable under the provisions of this paragraph.—T. D. 26373, G. A. 6044.

(*g*) Cloth made of cotton and artificial silk (cotton chief value) is not classifiable by similitude under this provision, but is dutiable as manufactures of cotton.—T. D. 26607, G. A. 6110.

(*h*) In respect to cloth with silk warp and cotton weft the cost of warping the silk threads should not be apportioned between the silk and cotton components in order to determine the component material of chief value, but should be considered as a part of the value of the silk.—United States *v.* Hoeninghaus (137 Fed. Rep., 478; T. D. 26125), affirming 131 id., 570; T. D. 25364, and reversing T. D. 24423, G. A. 5335.

(*i*) Cotton and silk mull found to be composed in chief value of cotton.—Stern *v.* United States (T. D. 25387).

DECISIONS UNDER THE ACT OF 1894.

(*j*) Silk-striped cotton cloths dutiable as cloths composed of cotton and silk and not as bleached cotton.—T. D. 16096, G. A. 3060.

(*k*) Cotton and silk fancy tapestry cloth (cotton chief value) is dutiable as composed of cotton and silk and not as a manufacture of cotton nor as countable cotton.—T. D. 16405, G. A. 3194.

(*a*) "Maharajah," a cloth composed of cotton and silk (silk chief value, but cotton predominating in quantity), dutiable as composed of cotton and silk and not as a manufacture of cotton or of silk.—T. D. 17385, G. A. 3576.

(*b*) Batiste composed of silk, cotton, and linen (silk or cotton chief value and similar to silk-striped sleeve linings), dutiable under this paragraph.—T. D. 17560, G. A. 3651.

(*c*) Cloth in which cotton is the component material of chief value, but which also contains a small percentage of silk, is dutiable as cloth composed of cotton and silk and not as countable cotton.—T. D. 18089, G. A. 3891.

DECISIONS UNDER THE ACT OF 1890.

(*d*) Plaids, and loosely woven cotton fabric, colored brown, containing less than 150 threads to the square inch, having at intervals of 4 inches, both in the warp and weft, alternate narrow bars or stripes of red and yellow silk containing 6 threads each, assessed as cotton cloth containing an admixture of silk and claimed to be dutiable as a manufacture of silk. Protest overruled.—T. D. 12147, G. A. 1009.

(*e*) Broderie silk and cotton tapestry, a double texture fabric, the under portion composed wholly of cotton warp and weft, the upper portion of cotton warp and tussah silk in the weft, woven in raised figures assimilating embroidery, designed for upholsterers' use (cotton chief value), held dutiable as cotton cloth containing an admixture of silk.—T. D. 13700, G. A. 1938.

(*f*) Chinas held to be cotton cloth containing an admixture of silk.—T. D. 10900, G. A. 395.

(*g*) Shirtings of colored cotton and silk found to be cotton cloth containing an admixture of silk.—T. D. 10773, G. A. 326; T. D. 10777, G. A. 330.

(*h*) Cotton, jute, and silk tapestry (cotton chief value) dutiable under the proviso to this paragraph.—T. D. 14135, G. A. 2134.

(*i*) Vestings of silk and cotton (cotton chief value) held to be cotton cloth containing an admixture of silk.—T. D. 13185, G. A. 1606.

(*j*) Cotton cloth known as vestings, invoiced as padded union duck, held dutiable as countable cotton and not as a manufacture of silk.—T. D. 13289, G. A. 1669.

312. Handkerchiefs or mufflers composed of cotton, whether in the piece or otherwise and whether finished or unfinished, if not hemmed, or hemmed only, shall pay the same rate of duty on the cloth contained therein as is imposed on cotton cloth of the same description, weight, and count of threads to the square inch; but such handkerchiefs or mufflers shall not pay a less rate of duty than forty-five per centum ad valorem. If such handkerchiefs or mufflers are hemstitched, or imita-
1897 tion hemstitched, or revered, or have drawn threads, they shall pay a duty of ten per centum ad valorem in addition to the duty hereinbefore prescribed, and in no case less than fifty-five per centum ad valorem; if such handkerchiefs or mufflers are embroidered in any manner, whether with an initial letter, monogram, or otherwise, by hand or machinery, or are tamboured, appliqued, or trimmed wholly or in part with lace or with tucking or insertion, they shall not pay a less rate of duty than sixty per centum ad valorem.

258. * * *, handkerchiefs, * * *, composed of cotton or other vegetable fiber, or of which cotton or other vegetable fiber is the com-
1894 ponent material of chief value, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, all of the foregoing not specially provided for in this Act, forty per centum ad valorem.

349. * * * handkerchiefs, * * *, composed of cotton or other vegetable fiber, or of which cotton or other vegetable fiber is the component material of chief value, made up or manufactured wholly or in

part by the tailor, seamstress, or manufacturer, all of the foregoing not
1890 specially provided for in this act, fifty per centum ad valorem: *Provided*, That all such clothing ready made and articles of wearing apparel having India rubber as a component material (not including gloves or elastic articles that are specially provided for in this act), shall be subject to a duty of fifty cents per pound, and in addition thereto fifty per centum ad valorem.

1883 325. Cotton hemmed handkerchiefs, * * *, forty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 312, ACT OF 1897.

(*a*) Mufflers of silk and cotton (cotton chief value) are not dutiable under this paragraph, the provision that they shall pay the same rate of duty on the cloth contained therein as is imposed on cotton cloth of the same description, weight, and count of threads to the square inch being inapplicable to the cloth that is made of cotton and silk. They are dutiable under paragraph 388.—Guiterman *v.* United States (113 Fed. Rep., 994), affirming T. D. 21627, G. A. 4562, followed; T. D. 23755, G. A. 5153.

DECISIONS UNDER THE ACT OF 1894.

(*b*) Plain linen handkerchiefs held dutiable as handkerchiefs and not as manufactures of flax.—T. D. 16113, G. A. 3077; T. D. 16215, G. A. 3094.

(*c*) Handkerchiefs composed of cotton or other vegetable fiber, with lace edges or borders and described as lace-bordered handkerchiefs, are dutiable as handkerchiefs and not as embroideries.—T. D. 17065, G. A. 3446; T. D. 17743, G. A. 3729.

(*d*) Handkerchiefs composed of cotton or other vegetable fiber, the four corners ornamented with fancy openwork effects produced by the Schiffli embroidery machine, are dutiable as handkerchiefs.—T. D. 17743, G. A. 3729.

(*e*) Handkerchiefs composed of cotton or other vegetable fiber, and which are embroidered by hand or machinery, are not dutiable under this paragraph.—T. D. 17743, G. A. 3729.

(*f*) Cotton handkerchiefs about 15 inches square with printed dots on the margin, and having an edge which has the appearance of an embroidery stitch, about one-sixteenth of an inch and serving as a hem for the handkerchief, commercially known as pearl-stitched handkerchiefs and not as embroidered handkerchiefs, are dutiable as handkerchiefs and not as embroidered handkerchiefs.—T. D. 18225, G. A. 3935.

(*g*) Handkerchiefs of cotton or other vegetable fiber, which are hemstitched or imitation hemstitched, with only an initial letter embroidered thereon, are dutiable, if imported or withdrawn from the warehouse under the act of 1890, under paragraph 349 of that act, and if imported after August 28, 1894, under this paragraph.—T. D. 14455, G. A. 2301; T. D. 17051, G. A. 3432; T. D. 19068, G. A. 4088; United States *v.* Harden (68 Fed. Rep., 182); Same *v.* Jonas (83 Fed. Rep., 167).

DECISIONS UNDER THE ACT OF 1890.

(*h*) Handkerchiefs made of flax dutiable as handkerchiefs.—T. D. 10944, G. A. 439.

(*i*) An unbleached textile fabric composed of Egyptian cotton in imitation of pongee silk, with handkerchief designs printed thereon and dotted lines to be followed in separating the handkerchiefs, commercially known as cotton handkerchiefs in the piece, are dutiable as handkerchiefs and not as cotton cloth.—T. D. 13801, G. A. 1995.

(*a*) Linen handkerchiefs composed wholly or in part of lace are more specifically provided for as handkerchiefs than under paragraph 373, act of 1890, as lace articles.—T. D. 14134, G. A. 2133.

(*b*) Certain cotton and linen handkerchiefs held dutiable as handkerchiefs and not as manufactures of flax.—T. D. 14944, G. A. 2573.

(*c*) Embroidered cotton handkerchiefs held dutiable as handkerchiefs and not as embroidered and hemstitched handkerchiefs.—T. D. 14387, G. A. 2271; T. D. 14455, G. A. 2301.

(*d*) Linen and cotton hemstitched handkerchiefs held dutiable as handkerchiefs and not as embroidered and hemstitched handkerchiefs.—T. D. 14329, G. A. 2258.

(*e*) Hemmed handkerchiefs held dutiable as handkerchiefs.—T. D. 11330, G. A. 613.

(*f*) Hemstitched handkerchiefs are dutiable as handkerchiefs.—T. D. 14157, G. A. 2156.

(*g*) Cotton hemstitched handkerchiefs, with a single letter embroidered thereon, commercially known and designated as hemstitched initial handkerchiefs, are dutiable as handkerchiefs and not as embroidered and hemstitched handkerchiefs.—T. D. 17051, G. A. 3432; T. D. 14455, G. A. 2301; In re Gribbon (C. C.), (53 Fed. Rep., 78); (C. C. A.), (55 Fed. Rep., 874); United States *v.* Harden (C. C. A.), (68 Fed. Rep., 182); United States *v.* Jonas (C. C. A.), (83 Fed. Rep., 167); Robbins *v.* United States (C. C.), (90 Fed. Rep., 805).

(*h*) Cotton handkerchiefs which are hemstitched only and not embroidered and hemstitched initial handerchiefs made of cotton are dutiable as handkerchiefs and not as embroidered and hemstitched handkerchiefs.—T. D. 18724, G. A. 4037.

(*i*) Scalloped embroidered handkerchiefs held dutiable as handkerchiefs.—T. D. 14455, G. A. 2301.

(*j*) Certain handkerchiefs composed of linen and cotton, imported, consisting, first, of handkerchiefs with a hemstitched border, second, of handkerchiefs embroidered or scalloped on the edge and not hemstitched, third, of handkerchiefs with a hemstitched border and embroidered either with initial letters or with figures worked by hand or machinery, are dutiable, the hemstitched handkerchiefs as handkerchiefs, those with embroidered edges as textile fabrics embroidered by hand or machinery, under the proviso to paragraph 373, act of 1890, and those which are embroidered and also hemstitched under paragraph 373 as embroidered and hemstitched. The handkerchiefs which were hemstitched only and those which were embroidered only are not dutiable as embroidered and hemstitched handkerchiefs.—In re Gribbon (C. C.), (53 Fed. Rep., 78).

(*k*) Imitation-hemstitched cotton handkerchiefs are dutiable as handkerchiefs and not as embroidered and hemstitched handkerchiefs. Reversing the Circuit Court.—Rice *v.* United States (C. C. A.), (53 Fed. Rep., 910).

(*l*) Hemmed or hemstitched handkerchiefs which are not also embroidered are dutiable as handkerchiefs and not as embroidered and hemstitched.—Wilson *v.* United States (C. C. A.), (57 Fed. Rep., 199).

(*m*) In determining whether hemstitched handkerchiefs with a single initial embroidered thereon are embroidered and hemstitched handkerchiefs within the meaning of paragraph 373, act of 1890, it is proper to admit evidence that the goods in question were commercially known as hemstitched initial handkerchiefs and that embroidered and hemstitched handkerchiefs was a commercial

designation for a well-known class of goods from which such initial handkerchiefs were excluded.—United States *v.* Jonas (C. C. A.), (83 Fed. Rep., 167).

DECISIONS UNDER THE ACT OF 1883.

(*a*) Cotton hemmed cotton handkerchiefs held to be hemstitched.—T. D. 10236, G. A. 14; reversed, T. D. 13595, G. A. 1867; 47 Fed. Rep., 875; 52 id., 121.

(*b*) Certain madras handkerchiefs held dutiable as handkerchiefs and not as manufactures of cotton.—T. D. 10409, G. A. 100.

(*c*) Hemstitched cotton handkerchiefs, known as such in commerce, having a hem of 1 inch or more in breadth, with several threads drawn out from the material at the head of the hem and the hem stitched down by an open stitch, are dutiable as manufactures of cotton and not as hemmed handkerchiefs.—T. D. 13595, G. A. 1867; In re H. B. Claflin Co. (C. C.), (47 Fed. Rep., 875); Same (C. C. A.), (52 id., 121).

313. Cotton cloth in which other than the ordinary warp and filling threads have been introduced in the process of weaving to form a figure, whether known as lappets or otherwise, and whether unbleached, bleached, dyed, colored, stained, painted, or printed, shall pay, in addition to the
1897 duty herein provided for other cotton cloth of the same description, or condition, weight, and count of threads to the square inch, one cent per square yard if valued at not more than seven cents per square yard, and two cents per square yard if valued at more than seven cents per square yard.

1894 [No corresponding provision.]

1890 [No corresponding provision.]

1883 [No corresponding provision.]

DECISIONS UNDER PARAGRAPH 313, ACT OF 1897.

(*d*) Cotton cloth ornamented with figures produced in the loom with the Jacquard or swivel attachments, whereby threads additional to the warp and filling threads in the groundwork of the fabric are introduced, are dutiable at the rates prescribed in paragraphs 304 to 309, plus 1 cent or 2 cents per square yard as provided in this paragraph.—T. D. 21568, G. A. 4541.

(*e*) Threads introduced by the Jacquard or swivel attachment for the purpose of ornamentation only, and which are partly cut away after the fabric is woven, are threads "other than the ordinary warp and filling threads."—Id.

(*f*) Threads so introduced to form so-called "dots" or "shots," as well as other figures, are introduced "to form a figure."—Id.

(*g*) Cotton cloth known as madras shirtings or as striped shirtings and as fancy vestings, having cord effects, small dotted lines and intermittent stripes, produced in the loom, either by the introduction of two or three ply threads or by "cramming" two or three single threads in the warp, the weaving being otherwise plain, are not subject to the additional duty per square yard, but are dutiable according to condition, count of threads, etc.—T. D. 21940, G. A. 4639; T. D. 22230, G. A. 4710.

(*h*) As a general rule threads, whether warp or filling, which lie parallel with all other threads in cotton fabrics, and which extend from end to end and from side to side, as the case may be, are not other than the warp and filling threads introduced in the process of weaving to form a figure. There are some exceptions to this rule, however, including some lappets, where threads which produce the effect are left to flow loosely, instead of being clipped off.—T. D. 21940, G. A. 4639; T. D. 22230, G. A. 4710.

(*a*) Threads in cotton cloth, whether warp or filling, which do not run parallel with other warp or filling threads of the fabric throughout its length or width, as the case may be, but which cross a number of such threads at a time in a diagonal or zigzag course, and thus form scalloped or notched figures, are "other than the ordinary warp and filling threads" in the process of weaving cloth.—T. D. 22230, G. A. 4710.

(*b*) Such threads, either warp or filling, in cotton cloths as only appear on the face of the fabric in the form of a figure, and when not so appearing float loosely on the back of the fabric, and which (like those above described) do not perceptibly contribute to the strength or stability of the fabric, whether such threads run parallel with the other threads the full length or width, as the case may be, of the fabric, or are clipped off, are likewise "other than the ordinary warp and filling threads."—T. D. 22230, G. A. 4710.

(*c*) Cotton cloth containing figures in various designs produced in the process of weaving, by means of the Jacquard, swivel, drop-box, lino, or other loom attachment, with threads introduced in the warp or filling of the character following, are dutiable under this paragraph: (1) Such as have threads which float loose between the figures on the back of the fabric or which have been clipped off after weaving; (2) such as have figure threads which pursue a zigzag, wavy, or serpentine course, whether partly clipped or not; (3) such as have threads running parallel to the ordinary warp or ordinary filling, but which lie wholly or mostly on top of and additional to the warp or filling; (4) such (in either case) as have figure threads which are not necessary to the integrity or stability of the fabric, or where the fabric would have been perfect if they had not been introduced.—T. D. 22604, G. A. 4808.

(*d*) Cotton cloths ornamented with figures produced in the process of weaving with the aid of the Jacquard, swivel, drop-box, leno, or other loom attachment fall within the provisions of this paragraph as cotton cloth "in which other than the ordinary warp and filling threads have been introduced in the process of weaving to form a figure."—Claflin *v.* United States (114 Fed. Rep., 259), affirming 109 Fed. Rep., 562, and T. D. 21568, G. A. 4541; and Mills *v.* United States (114 Fed. Rep., 257), affirming 109 Fed. Rep., 564, and T. D. 22604, G. A. 4808, followed; T. D. 23753, G. A. 5151.

(*e*) Cotton cloth with various raised designs and figures woven in the fabric, which designs and figures are produced by threads that form a part of the texture and which can not be removed without destroying the integrity of the fabric, is not subject to the additional duty provided in this paragraph. The word "ordinary" as used herein is so used to contradistinguish extraordinary threads which are an integral part of the fabric, but which are independent threads introduced to form a figure and for no other purpose.—T. D. 24842, G. A. 5508.

(*f*) A protest relating to goods within both paragraphs 307 and 313 is sufficient if claim is made under the former, the latter paragraph being but a counterpart of or conjoint provision with the former as to goods covered by both.—T. D. 25108, G. A. 5613.

(*g*) Cotton cloth containing figures produced by extra threads of silk, not being cotton cloth as defined in paragraph 310, does not come under the operation of this paragraph.—T. D. 26373, G. A. 6044.

(*h*) Double-faced cotton velours containing extra threads are subject to the additional duty provided herein.—T. D. 26447, G. A. 6065.

(*i*) The additional duties imposed by this paragraph upon cotton cloth in which other than the ordinary warp and filling threads have been introduced

in the process of weaving to form a figure are to be assessed in addition to the duty, whether specific or ad valorem, provided in the other paragraphs covering cotton cloth.—United States *v.* Riggs (203 U. S., 136; T. D. 27721), reversing 136 Fed. Rep., 583; T. D. 26156, and 131 id., 568; T. D. 25362, and affirming T. D. 24562, G. A. 5374, followed; T. D. 27728, G. A. 6484.

(*a*) Figured cotton cloth the warp and filling threads of which are bleached and the extra threads colored held to be dutiable as bleached cotton cloth and not as colored cotton cloth.—T. D. 27762, G. A. 6492; overruled in T. D. 28447, G. A. 6670.

(*b*) Cotton vestings that are dotted or figured by means of colored warp threads which hang loose on the reverse side and which may be removed without leaving a visible vacancy or weakening of the fabric are subject to the additional duty provided in this paragraph.—T. D. 28127, G. A. 6580.

(*c*) The word "threads" as used in this paragraph is used in the same sense as in all the countable provisions of the cotton schedule and includes whatever cotton fiber or filaments there is used in the fabrication of cotton cloth or articles. Cotton cloth into which other than the ordinary warp and weft threads are introduced for the purpose of forming a figure, which extra threads have been clipped off on the back at intervals, where they are not interwoven, are covered by this paragraph.—T. D. 28173, G. A. 6592.

(*d*) The general scheme of the tariff act was consistently to raise the amount of the tax on cotton cloth as the cloth becomes more expensive.—United States *v.* Riggs (203 U. S., 136; T. D. 27721).

(*e*) Cotton goods showing on the face of the fabric dots produced by warp threads, which on the reverse side look like stitches or basting threads and which may be removed without affecting the strength or integrity of the fabric, are dutiable under this paragraph as figured cotton cloth.—Gitterman *v.* United States (154 Fed. Rep., 169; T. D. 27975).

314. Clothing, ready-made, and articles of wearing apparel of every description, including neck-ties or neckwear composed of cotton or other vegetable fiber, or of which cotton or other vegetable fiber is the component material of chief value, made up or manufactured, wholly or in
1897 part, by the tailor, seamstress, or manufacturer, and not otherwise provided for in this Act, fifty per centum ad valorem: *Provided*, That any outside garment provided for in this paragraph having india-rubber as a component material shall pay a duty of fifteen cents per pound and fifty per centum ad valorem.

1894 258. Clothing ready made, and articles of wearing apparel of every description, handkerchiefs, and neckties or neck wear, composed of cotton or other vegetable fiber, or of which cotton or other vegetable fiber is the component material of chief value, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, all of the foregoing not specifically provided for in this Act, forty per centum ad valorem.

275. * * * shirts and all other articles of wearing apparel of every description, not specifically provided for in this Act, composed wholly or in part of linen, fifty per centum ad valorem.

349. Clothing ready made, and articles of wearing apparel of every description, handkerchiefs, and neckties or neck wear, composed of cotton or other vegetable fiber, or of which cotton or other vegetable fiber is the component material of chief value, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, all of the foregoing not specifically provided for in this act, fifty per centum ad valorem: *Provided*, That all such clothing ready made and articles of wearing apparel having India rubber as a component material (not including gloves or elastic articles that are specially provided for in this act), shall be subject to a duty of fifty cents per pound, and in addition thereto fifty per centum ad valorem.

1890

352. * * * shirts and drawers composed of cotton, valued at not more than one dollar and fifty cents per dozen, thirty-five per centum ad valorem.

353. * * * and all shirts and drawers composed of cotton or other vegetable fiber, valued at more than one dollar and fifty cents per dozen and not more than three dollars per dozen, one dollar per dozen, and in addition thereto, thirty-five per centum ad valorem; valued at more than three dollars per dozen, and not more than five dollars per dozen, one dollar and twenty-five cents per dozen, and in addition thereto, forty per centum ad valorem; valued at more than five dollars per dozen, and not more than seven dollars per dozen, one dollar and fifty cents per dozen, and in addition thereto, forty per centum ad valorem; valued at more than seven dollars per dozen, two dollars per dozen, and in addition thereto, forty per centum ad valorem.

372. * * * shirts and all articles of wearing apparel of every description, not specially provided for in this act, composed wholly or in part of linen, fifty-five per centum ad valorem.

1883

324. * * * corsets, of whatever material composed, thirty-five per centum ad valorem.

449. Hat bodies of cotton, thirty-five per centum ad valorem.

[Other articles not enumerated. Dutiable under the provision for manufactures of cotton.]

DECISIONS UNDER PARAGRAPH 314, ACT OF 1897.

(*a*) Tennis jackets composed chiefly of cotton, with a small percentage of wool, are dutiable as wearing apparel of which cotton is the component of chief value.—T. D. 20423, G. A. 4315; reversed, Stone *v.* Heineman (C. C.), (100 Fed. Rep., 940).

(*b*) Bicycle leggings or hose, being articles of cotton, the top portion turned down or doubled and the bottom narrowed, hemmed, and seamed, so as to form a loop into which the wearer's feet are to be inserted, and which are fashioned and shaped by cutting and seaming and not on a knitting machine or frame (being without feet), are dutiable as wearing apparel and not as stockings, hose, or half hose. These goods were assessed under paragraph 318 and claimed to be dutiable under paragraph 317, no mention being made of paragraph 314, so the assessment must stand.—T. D. 20654, G. A. 4345.

(*c*) Coarse woven cotton fabrics heavily stiffened with glue, cut into suitable lengths and shapes for lining women's collars, are dutiable as wearing apparel and not as manufactures of cotton.—T. D. 20731, G. A. 4363.

(*d*) Cotton gloves and linen gloves having three rows of stitching on the back, known as kid point and not as embroidery, are dutiable as cotton wearing apparel and not under paragraph 339 as embroidered wearing apparel.—T. D. 22006, G. A. 4656.

(*e*) Corsets of which cotton is the component material of chief value, trimmed at the top with lace, are dutiable as cotton wearing apparel and not as articles made in part of lace. Reversing T. D. 20651, G. A. 4342.—Altman Co. *v.* United States (C. C.), (99 Fed. Rep., 263); reversed by C. C. A. (107 Fed. Rep., 15).

(*f*) Gloves made in chief value of cotton, with a rubber braid or band at the wrist, which seems to hold them closely to the hand of the wearer, are not dutiable as outside garments in part of rubber, but are dutiable under the provisions of this paragraph as cotton wearing apparel.—T. D. 23356, G. A. 5023.

(*a*) Articles of wearing apparel is a more specific provision than articles made wholly or in part of tuckings, and ladies' cotton collars made of small tuckings are dutiable in accordance with the former provision under this paragraph and not under the latter provision contained in paragraph 339.—T. D. 24509, G. A. 5357.

(*b*) Knit cotton underskirts are not dutiable as wearing apparel, but as underwear under paragraph 319.—T. D. 26085, G. A. 5938.

(*c*) Cotton knit shawls are dutiable as cotton wearing apparel.—T. D. 26369, G. A. 6040.

(*d*) Linings for hats composed in chief value of cotton, made up into completed articles ready to be inserted and fastened in hats, are dutiable as partly made wearing apparel of cotton and not as manufctures of cotton.—T. D. 27660, G. A. 6458.

(*e*) Embroidered cotton gloves are dutiable under the proviso to paragraph 339 and not as cotton wearing apparel under this paragraph.—T. D. 27663, G. A. 6461.

(*f*) Varnished hats made on a buckram foundation, covered over with paper and then heavily varnished, cotton being the most valuable single component, are dutiable as cotton wearing apparel.—T. D. 28048, G. A. 6571.

(*g*) Scarfs, collars, fichus, ties, and similar articles of wearing apparel made wholly or in part of cotton or other vegetable fiber are dutiable as wearing apparel made wholly or in part of lace and not as articles of cotton wearing apparel including neckties or neckwear.—Goldenberg *v.* United States (130 Fed. Rep., 108; T. D. 25220), affirming 124 Fed. Rep., 1003, and T. D. 22868, G. A. 4879, followed; T. D. 25844, G .A. 5866, affirmed without opinion in Goldenberg et al. *v.* United States (suits 3764, etc.; T. D. 27093).

(*h*) Lace collars composed wholly or in chief value of cotton are dutiable as wearing apparel made wholly or in part of lace and not as articles of wearing apparel including neckties or neckwear. The contention of the importer that the term "lace articles" means only an article that is made from lace in the piece overruled.—Goldenberg *v.* United States (152 Fed. Rep., 658; T. D. 27894), affirming T. D. 27113, G. A. 6290.

(*i*) Women's corsets trimmed with lace are not dutiable under the provision for cotton wearing apparel, but as wearing apparel in part of lace, notwithstanding that the lace is of comparatively small value.—Wanamaker *v.* United States (120 Fed. Rep., 16).

DECISIONS UNDER THE ACT OF 1894.

(*j*) Embroideries or articles embroidered by hand or machinery are not dutiable under this paragraph.—T. D. 17743, G. A. 3729.

(*k*) Women's cotton under clothing embroidered is dutiable as wearing apparel.—T. D. 15835, G. A. 2935.

(*l*) Cotton lace belts dutiable as wearing apparel and not as articles made wholly or in part of lace.—T. D. 16421, G. A. 3210.

(*m*) Cotton embroidered belts designed to be worn about the waist as ornaments, like belts or girdles, are dutiable as wearing apparel and not as embroidered articles.—T. D. 17439, G. A. 3613.

(*n*) Cotton bibs in the piece dutiable as wearing apparel and not as countable cottons.—T. D. 15867, G. A. 2967.

(*o*) Cotton boleros, so called, being embroidered articles designed as ornaments for women's dresses and intended to be stitched to the waists of dresses,

held dutiable as wearing apparel and not as articles embroidered by hand or machinery. Arnold Constable & Co. *v.* United States (147 U. S., 194), applied and followed. The term "wearing apparel" is more specific than the expression "articles embroidered by hand or machinery."—T. D. 19032, G. A. 4080.

(*a*) Cotton bonnets held dutiable as wearing apparel and not as embroidered articles.—T. D. 15870, G. A. 2970.

(*b*) So-called bosoms composed of cotton, consisting of fabrics cut to a size rendering them suitable for use in the manufacture of ladies' shirt waists, are dutiable as wearing apparel.—T. D. 18519, G. A. 3975.

(*c*) Collars made of cotton lace held dutiable as wearing apparel and not as lace articles.—T. D. 15970, G. A. 2994.

(*d*) Cotton collars embroidered and made in part of lace held dutiable as wearing apparel.—T. D. 16300, G. A. 3129.

(*e*) Cotton collars and collarettes or fronts held dutiable as wearing apparel and not as manufactures of cotton nor as neck ruffings, etc.—T. D. 16583, G. A. 3279.

(*f*) Cotton gloves are dutiable as wearing apparel and not as manufactures of cotton.—T. D. 15856, G. A. 2956.

(*g*) Loof fiber hats are dutiable as wearing apparel and not as manufactures of vegetable fiber.—T. D. 16479, G. A. 3232.

(*h*) Chinese shoes containing cotton as chief value are dutiable as cotton wearing apparel and not as shoes made of leather.—T. D. 21587, G. A. 4547.

(*i*) Slipper patterns or uppers composed wholly of cotton, ornamented with floral figures of the same material, imported in webs or pieces containing twenty-four pairs or sets of patterns, are dutiable as wearing apparel and not as manufactures of cotton. In this case the goods were assessed erroneously as wool wearing apparel, and the protest not claiming they were dutiable as cotton wearing apparel the assessment stands.—T. D. 20656, G. A. 4347.

(*j*) Bandana handkerchiefs, scarfs, or mufflers, in the piece, are dutiable as wearing apparel and not as cotton cloth or as manufactures of cotton.—T. D. 16815, G. A. 3334.

DECISIONS UNDER THE ACT OF 1890.

(*k*) Certain cotton shirts held dutiable at $1.25 per dozen and 40 per cent and $1 per dozen and 35 per cent.—T. D. 12987, G. A. 1538.

(*l*) Tennis shirts made of cotton are dutiable as shirts and not as wearing apparel.—T. D. 11401, G. A. 684.

(*m*) Nightshirts are not shirts.—T. D. 12219, G. A. 1033.

(*n*) Chemises are not shirts.—T. D. 12219, G. A. 1033.

(*o*) Cotton drawers and shirts imported in sizes ranging as to the shirts from 34 to 44, and the drawers from 28 to 44, invoiced at one price per dozen. *Held*, That it is the custom of trade to purchase this quality of shirts and drawers in assorted sizes at one price, and that the provision of R. S. 2910 does not apply to this class of goods.—T. D. 14621, G. A. 2379.

(*p*) Lace cotton aprons are dutiable as wearing apparel and not under paragraph 373, act of 1890, as articles made wholly of lace.—T. D. 12218, G. A. 1032. In re Boyd (C. C. A.) (55 Fed. Rep., 599), reversing 49 Fed. Rep., 731.

(*q*) Bibs, caps, aprons, skirts, and other articles of wearing apparel composed of cotton made wholly or in part of lace, held dutiable as wearing apparel and not as articles of lace.—T. D. 13667, G. A. 1905; T. D. 14140, G. A. 2139.

(*a*) Cotton bathing trunks are dutiable as wearing apparel and not as drawers.—T. D. 13615, G. A. 1887.

(*b*) Nurses' cotton caps held dutiable as wearing apparel and not as embroidered articles.—T. D. 14393, G. A. 2277.

(*c*) Corsets made of cotton and other material, with a scalloped edging of cotton or of cotton ornamented with silk, held dutiable as cotton wearing apparel and not as embroidered wearing apparel.—T. D. 13961, G. A. 2066; T. D. 15117, G. A. 2643. In re Ottenheimer (C. C.) (49 Fed. Rep., 222.)

(*d*) Dress shields made of cotton with linings of india rubber, shaped for wear under the arms, are india rubber wearing apparel.—T. D. 11198, G. A. 557; reversed; Riley *v.* United States (C. C.) (66 Fed. Rep., 741).

(*e*) Cotton gloves are wearing apparel.—T. D. 11187, G. A. 546.

(*f*) Taffeta gloves are wearing apparel of which cotton is chief value.—T. D. 12989, G. A. 1540.

(*g*) Pith hats from Hongkong composed of pith with paper lining inside the crown and cotton lining outside (pith chief value) are wearing apparel composed of vegetable fiber.—T. D. 12134, G. A. 996.

(*h*) Cotton velvet plateaux, composed of cotton velveteen, cattle hair, and cement (cotton chief value), being articles for head coverings ready for the milliner, who wires and trims them to make them ready as hats for women, are dutiable as partly made wearing apparel and not as manufactures of cotton or as wool hats.—T. D. 15213, G. A. 2706.

(*i*) So-called " leno cloth " being dyed cotton goods, imported in pieces about 40 yards in length by 42 inches in width, the material being woven so that about one-half of the width was plain and the remainder a more or less openwork pattern, giving the leno effect, and one edge of the fabric being turned over and sewed down by machinery, forming a hem about 3 inches wide, held not dutiable under this paragraph as wearing apparel, but held further that as the proofs in the case showed uncontradicted that the material, because of the peculiarity of the weave, gave a different count of threads to the square inch in different parts of the fabric, the plain and openwork parts and the larger portion of the cloth containing less than 200 threads to the square inch, the merchandise is not dutiable under paragraph 348, act of 1890, as claimed and the classification is wearing apparel must stand. Reversing T. D. 12425, G. A. 1163.—In re Kursheedt Man. Co. (C. C.) (56 Fed. Rep., 469).

(*j*) Cotton mufflers, plaids, fancy woven articles, held to be wearing apparel.—T. D. 12656, G. A. 1305.

(*k*) Neckties with the bow and band of cotton, with narrow silk elastics, held dutiable at 50 per cent. The proviso in this paragraph does not embrace neckties or neckwear.—T. D. 11065, G. A. 508.

(*l*) Boys' sailor suits made of cotton with a piece of elastic cord to draw the blouse in at the waist, the india rubber in the cord constituting less than 1 per cent of the value of the suit, held to be cotton wearing apparel and not wearing apparel having india rubber as a component material.—T. D. 12203, G. A. 1017.

(*m*) Linen shirt bosoms are partly manufactured wearing apparel.—T. D. 11324, G. A. 607; T. D. 12119, G. A. 981.

(*n*) Cotton skirt bands are wearing apparel.—T. D. 12962, G. A. 1513.

(*o*) Slippers composed of jute and cotton (jute chief value) are wearing apparel composed of vegetable fiber and not dutiable as manufactures of jute.—T. D. 12146, G. A. 1008.

(*a*) Chinese cotton cloth socks not made on knitting frames or machines nor knit by hand are dutiable as wearing apparel and not as hose.—T. D. 15224, G. A. 2717.

(*b*) Chinese shoes made of cotton are cotton wearing apparel.—T. D. 10735, G. A. 288.

(*c*) Smoking jackets composed of cotton bodies bound with worsted braid are dutiable as cotton wearing apparel.—T. D. 12231, G. A. 1045.

(*d*) Tights worn by ballet dancers composed of cotton and made on knitting machines are dutiable as wearing apparel and not as cotton drawers.—T. D. 13885, G. A. 2038.

(*e*) Fishing trousers consisting of trousers and covering for the feet, combined, composed of two thicknesses of cotton cloth united with india rubber to render them waterproof (cotton chief value), are dutiable as wearing apparel having india rubber as a component material and not as a manufacture of india rubber.—T. D. 12792, G. A. 1388; T. D. 13173, G. A. 1594.

(*f*) Certain French underwear for women composed of cotton and trimmed with lace held to be cotton wearing apparel.—T. D. 11700, G. A. 805.

(*g*) Cotton knit combination undergarments for ladies held dutiable as wearing apparel and not as shirts and drawers.—T. D. 14301, G. A. 2230.

(*h*) Cotton wearing apparel composed wholly or in part of lace, rufflings, tuckings, or ruchings are more specifically provided for in this paragraph than in paragraph 373 as lace.—T. D. 14134, G. A. 2133.

(*i*) Veils are within the provision for articles of wearing apparel of every description.—In re Spielman (C. C.), (66 Fed. Rep., 724).

(*j*) Linen bibs are wearing apparel.—T. D. 11085, G. A. 528; T. D. 12110, G. A. 972; T. D. 12961, G. A. 1512.

(*k*) Combing scarfs, capes, or jackets, designed to be worn about the neck and shoulders of ladies, while combing their hair, are dutiable as wearing apparel.—T. D. 12961, G. A. 1512; T. D. 15322, G. A. 2756.

(*l*) Linen surplices were assessed as wearing apparel and claimed to be dutiable as manufactures of flax.—T. D. 13489, G. A. 1791.

(*m*) Dress shields of cotton and rubber (rubber chief value) held to be dutiable as manufactures of india rubber and not as articles of cotton wearing apparel having india rubber as the component material.—Darlington *v.* United States (136 Fed. Rep., 716; T. D. 26197).

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*n*) Gloves made of cotton and silk, in which cotton was the material of chief value, imported in January, 1874, were dutiable under this act and the act of July 14, 1862, section 13, 12 Stat., 555, 556, 559, and under section 2, act of June 6, 1872, 17 Stat., 231.—Heinze *v.* Arthur's Executors (144 U. S., 28).

315. Plushes, velvets, velveteens, corduroys, and all pile fabrics, cut or uncut; any of the foregoing composed of cotton or other vegetable fiber, not bleached, dyed, colored, stained, painted, or printed, nine cents per square yard and twenty-five per centum ad valorem; if bleached, dyed, colored, stained, painted, or printed, twelve cents per square yard and twenty-five per centum ad valorem: *Provided*, That corduroys composed of cotton or other vegetable fiber, weighing seven ounces or over per square yard, shall pay a duty of eighteen cents per square yard and twenty-five per centum ad valorem: *Provided further, That* manufactures or articles in any form including such as are commonly known as bias dress facings or skirt bindings, made or cut from plushes, velvets, velveteens, corduroys, or other pile fabrics composed of cotton or other vegetable fiber, shall be

1897

subject to the foregoing rates of duty and in addition thereto ten per centum ad valorem: *Provided further*, That none of the articles or fabrics provided for in this paragraph shall pay a less rate of duty than forty-seven and one-half per centum ad valorem.

259. Plushes, velvets, velveteens, corduroys, and all pile fabrics composed of cotton or oher vegetable fiber, not bleached, dyed, colored,
1894 stained, painted, or printed, forty per centum ad valorem; on all such goods if bleached, dyed, colored, stained, painted, or printed, forty-seven and one-half per centum ad valorem.

350. Plushes, velvets, velveteens, corduroys, and all pile fabrics composed of cotton or other vegetable fiber, not bleached, dyed, colored, stained, painted, or printed, ten cents per square yard and twenty per
1890 centum ad valorem; on all such goods if bleached, twelve cents per square yard and twenty per centum ad valorem; if dyed, colored, stained, painted, or printed, fourteen cents per square yard and twenty per centum ad valorem; but none of the foregoing articles in this paragraph shall pay a less rate of duty than forty per centum ad valorem.

1883 325. * * * cotton velvet, forty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 315, ACT OF 1897.

(*a*) Plushes made of flax are dutiable as plushes composed of vegetable fiber and not under paragraph 342 as pile fabrics of which flax is the component material of chief value.—T. D. 19227, G. A. 4123; reversed, T. D. 21817, G. A. 4609; Stern *v.* United States (C. C.), (91 Fed. Rep., 521); (98 Fed. Rep. 417).

(*b*) Velours composed of ramie or of which ramie is the component of chief value are dutiable under this paragraph.—T. D. 19482, G. A. 4176.

(*c*) Velours which are brocaded pile fabrics or fabrics with a pile in narrow ridges parallel to the warp are not dutiable as plushes, velvets, velveteens, or corduroys, but as pile fabrics.—T. D. 19482, G. A. 4176.

(*d*) Pile fabrics known as velours de renaissance, and otherwise, woven in the Jacquard loom with figures in the nature of velvet or plush with raised cut threads and which are used for upholstery purposes and composed of cotton are dutiable at 47½ per cent and not under paragraph 342 as flax plush.—T. D. 19489, G. A. 4183.

(*e*) Woven cotton fabrics having floating and binding threads which can be converted into velveteens by cutting the floating threads are dutiable as uncut cotton velveteens and not as countable cotton.—T. D. 21454, G. A. 4506.

(*f*) The proviso herein does not apply to any manufactures or articles made from any pile fabrics that are not included in the main portion of the paragraph, and portières made from pile fabrics composed in chief value of flax are not dutiable thereunder.—Ryer *v.* United States (126 Fed. Rep., 246; T. D. 25068).

(*g*) Turkish towels and wash cloths are not "pile fabrics" within the meaning of this paragraph.—T. D. 23487, G. A. 5068.

(*h*) Fabrics variously known as velvet cords, ribbed velvets, and corded velvets, used for binding women's skirts and for making women's jackets and boys' wearing apparel, are dutiable as pile fabrics and not as corduroys. They differ from corduroys in width, quality of yarn used, and process of manufacture, and are not known commercially as corduroys. In order to determine the commercial meaning of a term used in tariff acts, it is not the designation used in dealings between the retailer and the consumer which should control, but that where both the parties to the transaction are dealers in the articles included in the term under construction.—Stewart *v.* United States (113 Fed.

Rep., 928), reversing 107 Fed. Rep., 267, and T. D. 20661, G. A. 4352, followed; T. D. 23680, G. A. 5125.

(*a*) Trimmings in ornamental and scroll work designs, stamped or cut by machine out of cotton velveteen fabrics, are dutiable as manufactures or articles in any form made or cut from velveteen composed of cotton. Horstmann *v.* United States (121 Fed. Rep., 147) followed. Such trimmings, however, which have undergone a further finishing process on another and different machine by having a heavy silk cord sewed around the edges of the trimming and a lace design sewed on the back of same and showing between the open spaces of the trimming are dutiable as cotton trimmings under paragraph 339.—T. D. 24496, G. A. 5354.

(*b*) Certain cotton uncut pile fabrics used in the manufacture of slippers exclusively are dutiable as pile fabrics of cotton and not as carpets and carpeting of cotton.—T. D. 24908, G. A. 5538.

(*c*) Bolts of woven cotton cloth, 28 inches wide and 4 meters long, with a raised uncut pile, intended to be cut into slipper uppers and having the selvages as well as the line of cutting of the individual uppers made in the course of fabrication by omitting the pile portion of the fabric, are properly dutiable at the rate of 12 cents per square yard and 25 per cent ad valorem under this paragraph and are not subject to the provisions of the second proviso to said paragraph levying 10 per cent additional duty upon "manufactures or articles in any form made or cut from pile fabrics."—T. D. 25631, G. A. 5801.

DECISIONS UNDER THE ACT OF 1890.

(*d*) Selvages should be included in estimating the number of square yards.—T. D. 13181, G. A. 1602.

(*e*) Corduroys woven from unbleached cotton yarns, stiffened out, and singed, and afterwards brushed to knit the pile, held not to be bleached.—T. D. 12207, G. A. 1021.

(*f*) Japanese rugs and carpets composed of cotton and jute (jute chief value), woven with a piled jute face, colored or dyed, are pile fabrics and not dutiable as jute carpetings.—T. D. 11415, G. A. 698; reversed, T. D. 13947, G. A. 2052.

(*g*) Double-faced linen velours, a pile fabric woven with a cotton warp and cotton and linen woof, held to be dyed pile fabrics.—T. D. 11180, G. A. 539.

(*h*) Cotton velvet with slight metal embroidery is dutiable as velvet.—T. D. 11031, G. A. 474.

(*i*) Certain white cotton velvets found to be bleached but not colored.—T. D. 11409, G. A. 692.

(*j*) Cotton velveteens woven with plain selvages which are integral parts of the fabric are dutiable according to the number of square yards in the entire fabric measured from edge to edge, including the selvages.—T. D. 12343, G. A. 1115.

(*k*) Cotton velvets for bindings held dutiable as velvets and not as manufactures of cotton.—T. D. 14164, G. A. 2163.

(*l*) Colored cotton binding velvets in the piece held to be dutiable at 14 cents per square yard and 20 per cent, and not at that rate for the pile and at 40 per cent for the plain surface.—T. D. 14696, G. A. 2418.

1897 **316.** Curtains, table covers, and all articles manufactured of cotton chenille or of which cotton chenille is the component material of chief value, fifty per centum ad valorem.

260. Chenille curtains, table covers, and all goods manufactured of
1894 cotton chenille, or of which cotton chenille forms the component material of chief value, forty per centum ad valorem; * * *

351. Chenille curtains. table covers, and all goods manufactured of
1890 cotton chenille, or of which cotton chenille forms the component material of chief value, sixty per centum ad valorem.

1883 [Not enumerated. Dutiable under paragraph 324, page 413.]

DECISIONS UNDER THE ACT OF 1894.

(*a*) Cotton chenille fascinators, consisting of cotton chenille ornamented with glass beads (chenille chief value) are dutiable as manufactures of cotton chenille, and not as wearing apparel.—T. D. 12662, G. A. 1311; T. D. 17061, G. A. 3442; Oppenheimer *v.* United States (C. C.), (66 Fed. Rep., 740), (C. C. A.), (71 Fed. Rep., 869).

317. Stockings, hose and half-hose, made on knitting machines or
1897 frames, composed of cotton or other vegetable fiber, and not otherwise specially provided for in this Act, thirty per centum ad valorem.

261. Stockings, hose and half-hose, made on knitting machines or
1894 frames, composed of cotton or other vegetable fiber, and not otherwise specially provided for in this Act, thirty per centum ad valorem.

352. Stockings, hose and half-hose, made on knitting machines or
1890 frames, composed of cotton or other vegetable fiber and not otherwise specially provided for in this Act, * * * thirty-five per centum ad valorem.

322. On stockings, hose, half-hose, * * * made on knitting machines
1883 or frames composed wholly of cotton, and not herein otherwise provided for, thirty-five per centum ad valorem.

DECISIONS UNDER PARAGRAPH 317, ACT OF 1897.

(*b*) Men's cotton hose or half-hose, made either of woven or knitted material, so fashioned by cutting and seam stitching as to resemble full fashioned hose, except the top portion, which is made of knitted material joined together by a blind seam and stitched to the body of the hose, are dutiable as hose made on knitting machines, etc., and not under paragraph 318 as cotton hose fashioned.—T. D. 22007, G. A. 4657.

(*c*) Stockings, hose, and half-hose, composed of vegetable fiber, which are in any degree selvaged, fashioned, narrowed, or shaped by a knitting machine or frame, are dutiable under paragraph 318 and not under this paragraph.—T. D. 25771, G. A. 5852.

DECISIONS UNDER THE ACT OF 1890.

(*d*) Hosiery fashioned by cutting and sewing held dutiable under this paragraph and not under paragraph 353.—T. D. 15025, G. A. 2602.

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*e*) Under the act of 1846 colored hosiery, consisting of gloves, stockings, and the like, composed wholly of cotton, sometimes colored in the piece and sometimes in the yarn before being made up or manufactured, and either printed, painted, or dyed, was classed under schedule E as "caps, gloves, leggings, mits, socks, stockings, wove shirts, and drawers made on frames, composed wholly of cotton, worn by men, women, and children," and subject to a duty of 20 per cent. Section 1 of this act reduced the duty on articles in schedule E to 15 per cent "with such exceptions as are hereinafter made." This

section provides that "all manufactures composed wholly of cotton, which are bleached, printed, painted, or dyed," shall be transferred to schedule C, subject to a duty of 30 per cent reduced by this act to 24 per cent. *Held*, that colored hosiery was transferred to schedule C and is dutiable at 24 per cent and did not remain in schedule E at 15 per cent.—Reimer *v.* Schell (4 Blatchf., 328; 20 Fed. Cas., 504).

(*a*) Under act of July 14, 1832 (4 Stat., 583), and the amendatory act of March 2, 1833 (4 Stat., 629), silk hose were free.—Bend *v.* Hoyt (13 Pet., 263, 270 et seq.).

(*b*) Worsted cravats, woven on stocking frames, and dealt in principally by dealers in hosiery, and usually known in commerce under the name or class of hosiery, are dutiable as such and not as manufactures of wool or as ready-made clothing.—Dorr *v.* Hoyt (2 Hunt Mer. Mag., 262; 7 Fed. Cas., 927).

(*c*) "Hosiery" as used in this act is of more general meaning than "stockings" in the act of 1816 for which it was substituted, and signifies a class or description of goods.—Hall *v.* Hoyt (2 Hunt, 342; 11 Fed. Cas., 226).

318. Stockings, hose and half-hose, selvedged, fashioned, narrowed, or shaped wholly or in part by knitting machines or frames, or knit by hand, including such as are commercially known as seamless stockings, hose and half-hose, and clocked stockings, hose or half-hose, all of the above composed of cotton or other vegetable fiber, finished or unfinished, valued at not more than one dollar per dozen pairs, fifty cents per dozen pairs; valued at more than one dollar per dozen pairs, and not more than one dollar and fifty cents per dozen pairs, sixty cents
1897 per dozen pairs; valued at more than one dollar and fifty cents per dozen pairs, and not more than two dollars per dozen pairs, seventy cents per dozen pairs; valued at more than two dollars per dozen pairs, and not more than three dollars per dozen pairs, one dollar and twenty cents per dozen pairs; valued at more than three dollars per dozen pairs and not more than five dollors per dozen pairs, two dollars per dozen pairs; and in addition thereto, upon all the foregoing, fifteen per centum ad valorem; valued at more than five dollars per dozen pairs, fifty-five per centum ad valorem.

262. Stockings, hose and half-hose, selvedged, fashioned, narrowed, or shaped wholly or in part by knitting machines or frames, or knit by
1894 hand, including such as are commercially known as seamless or clocked stockings, hose or half-hose, * * * all of the above composed of cotton or other vegetable fiber, finished or unfinished, fifty per centum ad valorem.

353. Stockings, hose, and half-hose, selvedged, fashioned, narrowed, or shaped wholly or in part by knitting machines or frames, or knit by hand, including such as are commercially known as seamless stockings, hose or half-hose, all of the above composed of cotton or other vegetable fiber, finished or unfinished, valued at not more than sixty cents per dozen pairs, twenty cents per dozen pairs, and in addition thereto
1890 twenty per centum ad valorem; valued at more than sixty cents per dozen pairs and not more than two dollars per dozen pairs, fifty cents per dozen pairs, and in addition thereto thirty per centum ad valorem; valued at more than two dollars per dozen pairs, and not more than four dollars per dozen pairs, seventy-five cents per dozen pairs, and in addition thereto, forty per centum ad valorem; valued at more than four dollars per dozen pairs, one dollar per dozen pairs, and in addition thereto forty per centum ad valorem.

323. On stockings, hose, half-hose, shirts, and drawers, fashioned,
1883 narrowed, or shaped wholly or in part by knitting machines or frames, or knit by hand, and composed wholly of cotton, forty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 318, ACT OF 1897.

(*a*) Cotton stockings, hose, or half-hose, knitted in stripes of different colors, running crosswise or transversely, and subsequently chain stitched longitudinally, with single strands of silk or cotton thread on a sewing machine, held dutiable under this paragraph and not under paragraph 339 as wearing apparel embroidered by hand or machinery.—T. D. 19807, G. A. 4225.

(*b*) Men's black cotton half-hose, which are likewise selvaged, fashioned, narrowed, or shaped, etc., and are "clocked," i. e., they have on either side a single fancy stripe, in various colored threads, terminating at the top in an arrow point or a similar shaped design, and separating toward the heel and toe, respectively, which is embroidered with the use of a needle or by machinery, although embroidered, are dutiable at the compound rate for half hose, the provision therefor being more specific than that for embroidered wearing apparel.—T. D. 22268, G. A. 4715.

(*c*) Men's black cotton half hose, selvaged, fashioned, narrowed, or shaped wholly or in part by knitting machines or frames, and which have several fancy, perpendicular stripes, about half an inch wide, of different colored threads, woven or stitched therein with a sewing machine or similar means, and which resemble embroidery, but are not in fact embroidery, are dutiable at the compound rates for half hose, and not under paragraph 339 as embroidered wearing apparel.—T. D. 22268, G. A. 4715.

(*d*) Cotton stockings, hose, or half hose, which are selvaged, fashioned, narrowed, or shaped wholly or in part by knitting machines or frames, or knit by hand, and which are more or less elaborately embroidered, with silk or other vegetable fiber threads, by hand or machinery, are dutiable according to value at the compound rates provided in this paragraph, and not at 60 per cent under paragraph 339, as cotton wearing apparel, embroidered, such being in accordance with the doctrine of G. A. 2719, to the effect that such compound rate is more specific, and, owing to the invoice value, is a higher rate than 60 per cent. If, on the contrary, the latter rate were the higher one the goods would be dutiable at such rate.—T. D. 22357, G. A. 4721.

(*e*) Stockings, hose, and half hose, composed of vegetable fiber, which are in any degree selvaged, fashioned, narrowed, or shaped by a knitting machine or frame, are dutiable under this paragraph and not under paragraph 317.—T. D. 25771, G. A. 5852.

(*f*) Stockings, hose, underwear, etc., made of ramie, are dutiable under the specific provisions of this paragraph and paragraph 319, and not under paragraph 347 as manufacturers of ramie.—T. D. 27177, G. A. 6304.

(*g*) Embroidered hosiery is dutiable under the provisions of this paragraph except when the rate of duty therein levied is less than 60 per cent; in which event the hosiery is dutiable at the latter rate by virtue of the proviso to paragraph 338.—Carter *v.* United States (143 Fed. Rep., 256; T. D. 27135), affirming (137 id., 978; T. D. 26220), followed; T. D. 27344, G. A. 6365.

DECISIONS UNDER THE ACT OF 1890.

(*h*) Eleven cases of unequal size contained an importation of hose and half hose at various prices. The appraiser apportioned the cost of the cartons in proportion to the value of the merchandise in fixing the value of the goods and the importer claimed that the value of the cases should be distributed in proportion to the quantity of each item. It is found that a dozen pairs of hose occupy twice as much space as a dozen pairs of half hose, and the protest is overruled.—T. D. 11082, G. A. 525. Reversed in 123 Fed. Rep., 195.

(*a*) Black cotton hose the feet only fashioned are hose fashioned.—T. D. 11337, G. A. 620.

(*b*) Hosiery valued at 60 cents and one-quarter of a mill per dozen pairs are dutiable at fifty cents per dozen pairs and 30 per cent. It is the practice to consider all fractions as controlling value.—T. D. 13483, G. A. 1785.

(*c*) Silk clocked cotton hose (cotton chief value) dutiable as hose and not as wearing apparel.—T. D. 13683, G. A. 1921.

(*d*) Silk clocked cotton half hose dutiable as half hose and not as embroidered wearing apparel.—T. D. 15226, G. A. 2719.

(*e*) Elastic stockings for varicose veins are not hosiery.—T. D. 11383, G. A. 666.

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*f*) The specific provisions as to "stockings, etc., made on frames" are not repealed as to stockings made of either wool, or worsted and cotton, by the general provision of the act of March 2, 1867, section 2, regulating the duty on "all manufactures of wool."—Vietor *v.* Arthur (19 Fed. Rep., 250).

319. Shirts and drawers, pants, vests, union suits, combination suits, tights, sweaters, corset covers and all underwear of every description made wholly or in part on knitting machines or frames, or knit by hand, finished or unfinished, not including stockings, hose and half-hose, composed of cotton or other vegetable fiber, valued at not more than one dollar and fifty cents per dozen, sixty cents per dozen and fifteen per centum ad valorem; valued at more than one dollar and fifty cents per dozen and not more than three dollars per dozen, one dollar and ten
1897 cents per dozen, and in addition thereto fifteen per centum ad valorem; valued at more than three dollars per dozen and not more than five dollars per dozen, one dollar and fifty cents per dozen, and in addition thereto twenty-five per centum ad valorem; valued at more than five dollars per dozen and not more than seven dollars per dozen, one dollar and seventy-five cents per dozen, and in addition thereto thirty-five per centum ad valorem; valued at more than seven dollars per dozen and not more than fifteen dollars per dozen, two dollars and twenty-five cents per dozen, and in addition thereto thirty-five per centum ad valorem; valued above fifteen dollars per dozen, fifty per centum ad valorem.

262. * * * knitted shirts and drawers, all of the above composed of
1894 cotton or other vegetable fiber, finished or unfinished, fifty per centum ad valorem.

1890 [Not enumerated. Dutiable under paragraphs 349, page 397; 352, page 398, and 353, page 398.]

322. * * * shirts, and drawers, and all goods made on knitting
1883 machines or frames, composed wholly of cotton, and not herein otherwise provided for, thirty-five per centum ad valorem.

DECISIONS UNDER PARAGRAPH 319, ACT OF 1897.

(*g*) Undershirts and drawers of cotton, the body not knit, but with knit cuffs at the wrist or at the ankles, are dutiable as shirts and drawers made wholly or in part on knitting machines or frames, or knit by hand, and not under paragraph 314 as cotton wearing apparel.—T. D. 21694, G. A. 4581.

(*h*) Women's knitted cotton undershirts are dutiable as knitted underwear and not as cotton wearing apparel.—T. D. 21715, G. A. 4586.

(*i*) Underwear with knitted wristlets and anklets forming a necessary and substantial part of the garment is properly dutiable according to value under the provisions of this paragraph as "shirts and drawers * * * and all underwear of every description made wholly or in part on knitting machines or frames, or knit by hand."—T. D. 24662, G. A. 5416.

(*a*) Knit cotton underskirts are dutiable as underwear and not as wearing apparel.—T. D. 26085, G. A. 5938.

(*b*) Stockings, hose, underwear, etc., made of ramie, are dutiable under the specific provisions of this paragraph and paragraph 318, and not under paragraph 347 as manufactures or ramie.—T. D. 27177, G. A. 6304.

DECISIONS UNDER THE ACT OF 1894.

(*c*) Knitted shirts and drawers composed of cotton, which, although sometimes known as vests, pants, corset covers, etc., are classed in trade and commerce as shirts and drawers, are dutiable as knitted shirts and drawers, and not as wearing apparel.— T. D. 16533, G. A. 3251.

320. Bandings, beltings, bindings, bone casings, cords, garters, lining for bicycle tires, ribbons, suspenders and braces, tapes, tubing, and webs or webbing, any of the foregoing articles made of cotton or other vegetable fiber, whether composed in part of india-rubber or otherwise, and not embroidered by hand or machinery, forty-five per centum ad valorem; spindle banding, woven, braided or twisted lamp, stove, or candle wicking made of cotton or other vegetable fiber, ten cents per pound and fifteen
1897 per centum ad valorem; loom harness or healds made of cotton or other vegetable fiber, or of which cotton or other vegetable fiber is the component material of chief value, fifty cents per pound and twenty-five per centum ad valorem; boot, shoe, and corset lacings made of cotton or other vegetable fiber, twenty-five cents per pound and fifteen per centum ad valorem; labels, for garments or other articles, composed of cotton or other vegetable fiber, fifty cents per pound and thirty per centum ad valorem.

263. Cords, * * * boot, shoe and corset lacings, tapes, * * * webbing, * * * suspenders and braces, woven, braided, or twisted
1894 lamp or candle wicking, lining for bicycle tires, spindle binding, any of the above made of cotton or other vegetable fiber, and whether composed in part of India rubber or otherwise, forty-five per centum ad valorem.

354. Cotton cords, * * * boot, shoe, and corset lacings, thirty-five cents per pound; cotton * * * * * * *, webbing, * * * suspend-
1890 ers, and braces, any of the foregoing which are elastic or nonelastic, forty per centum ad valorem: *Provided*, That none of the articles included in this paragraph shall pay a less rate of duty than forty per centum ad valorem.

324. Cotton cords, * * *, webbing, * * * suspenders, braces,
* * * thirty-five per cent ad valorem.
1883 495. Webbing, composed of cotton, flax, or any other materials, not specially enumerated or provided for in this act, thirty-five per centum ad valorem.

DECISIONS UNDER PARAGRAPH 320, ACT OF 1897.

(*d*) Plain closely woven articles made of cotton, resembling plain ribbons, about one-half of 1 inch in width, the edges or borders of which are perfectly even and straight, held dutiable as bindings and not under paragraph 339 as galloons.—T. D. 18981, G. A. 4079.

(*e*) Cotton coronation cord or braid used in applique work dutiable as cord and not under paragraph 339 as braid.—T. D. 19156, G. A. 4113.

(*f*) Cords made of cotton and india rubber held dutiable under this paragraph.—T. D. 19773, G. A. 4221.

(*g*) Narrow woven stripes of white cotton with single letters of the alphabet woven therein with colored threads at intervals of about one-half inch held dutiable as labels for garments or other articles.—T. D. 20047, G. A. 4269.

(*h*) Linen bobbins, consisting of braided linen fillets about one-eighth of an inch wide and 3 yards long, put up in small bundles, are commercially

known as "tapes," and, as such, properly dutiable under this paragraph.—Wolff *v.* United States (116 Fed. Rep., 1023), reversing T. D. 20515, G. A. 4326, followed; T. D. 24302, G. A. 5302.

(*a*) Collets or collet hooks are not loom harness, and, being articles composed in chief value of flax, are dutiable under paragraph 347.—T. D. 24820, G. A. 5499.

(*b*) Advertising tape, so called, composed of cotton and formed by laying parallel several yarns, the yarn being held together by some sticky substance upon which has been printed the name of the party for whose use they were made, are dutiable as manufactures and not as printed matter nor as tapes.—T. D. 24943, G. A. 5557.

(*c*) Cotton labels upon which fancy initials are embroidered are dutiable under the proviso to paragraph 339 relating to embroideries.—T. D. 26006, G. A. 5907.

(*d*) Certain braided articles varying from one-eighth to one-half of an inch in width made of cotton found to be commercially known as tapes.—T. D. 27060, G. A. 6278.

(*e*) Bands or belts of cotton hard twisted into a cord and with finished ends are dutiable under this paragraph as bandings or beltings of cotton.—T. D. 27664, G. A. 6462.

(*f*) A narrow cotton tape held to be dutiable under the provision for bindings or tapes rather than that for braids not specially for.—T. D. 23073, G. A. 4929, reversed in part; Steinhardt *v.* United States (121 Fed. Rep., 442).

(*g*) Certain so-called tapes composed of cotton, braided on a braiding machine, held to be dutiable as cotton tapes and not as cotton braids.—Ranft *v.* United States (T. D. 25180), reversing without opinion T. D. 24287, G. A. 5297, followed; T. D. 25216, G. A. 5650.

(*h*) Cotton labels in strips, each strip consisting of a number of labels, are dutiable under the provision herein for labels.—United States *v.* Herzog (145 Fed. Rep., 622; T. D. 27009), reversing 135 id., 919 (T. D. 25874) and affirming T. D. 24939, G. A. 5553, followed; T. D. 27053, G. A. 6271.

(*i*) Beltings made of metal thread and cotton with or without india rubber as an ingredient (metal thread being the component material of chief value) are excluded from the provisions of this paragraph and are dutiable under paragraph 179 as articles in chief value of metal thread.—T. D. 27780, G. A. 6498.

(*j*) Ribbons made of silk and cotton (silk preponderating in value and cotton in quantity) are dutiable as manufactures of silk and not as ribbons made of cotton whether composed in part of india rubber or otherwise. The word "otherwise" in this paragraph has the same significance as the word "not" would have if used in its place.—Gartner *v.* United States (154 Fed. Rep., 957; T. D. 28259).

DECISIONS UNDER THE ACT OF 1894

(*k*) So-called china ribbons are dutiable as cotton tape and not as a manufacture of cotton.—T. D. 15855, G. A. 2955.

(*l*) Certain linen and cotton tapes held dutiable as tapes and not under paragraph 275½ as measuring tapes.—T. D. 15955, G. A. 2979.

(*m*) Silver flax tapes and linen tapes are dutiable as tapes and not under paragraph 277 as a manufacture of flax, the provision for tapes in this paragraph being sufficiently specific to take them out of the provision of paragraph 277.—T. D. 16582, G. A. 3278.

(*a*) Jute webbing is dutiable as webbing made of vegetable fiber and not as a manufacture of jute.—T. D. 16652, G. A. 3297.

(*b*) Elastic webbing is dutiable as webbing and not as a manufacture of india rubber. It is immaterial whether rubber is chief value or not.—T. D. 17937, G. A. 3812.

(*c*) Cotton webbings are provided for by name and are not dutiable as a manufacture of cotton.—T. D. 18234, G. A. 3944.

(*d*) Articles of cotton about 1¼ to 1½ inches wide, described as glace shaped or shaped glace, designed for use in binding the tops of women's skirts, belong to the class of merchandise known by the generic term of webbing.—T. D. 18951, G. A. 4076.

(*e*) Glace cotton banding, a woven article with a twill effect, about an inch and a quarter in width, the warp and filling threads composed of cotton and which has been starched or glazed, is dutiable as webbing and not as cotton belting or banding.—T. D. 17477, G. A. 3616.

(*f*) Cotton elastic cords and braids composed of cotton and india rubber (india rubber chief value) are dutiable as cords and braids made of cotton and not as manufactures of india rubber.—T. D. 15814, G. A. 2914. Hague *v.* United States (C. C.), (73 Fed. Rep., 810).

(*g*) Cotton elastic cords and cotton and india rubber cords are dutiable as cords and not under paragraph 352 as manufactures of india rubber.—T. D. 15995, G. A. 3019.

(*h*) A cotton cord used in applique work known as coronation cord or braid is dutiable as cord and not under paragraph 264 as a manufacture of cotton.—T. D. 17750, G. A. 3736.

(*i*) Cord, one-fourth of an inch more or less in diameter, composed of numerous strands of cotton yarn, hard and twisted double, and designed for use in textile machinery for transmitting power, is dutiable as cord or spindle banding (mispelled binding) and not as a manufacture of cotton.—T. D. 18873, G. A. 4070.

DECISIONS UNDER THE ACT OF 1890.

(*j*) Bone casings known as tubular galloons composed of silk and cotton (cotton chief value), used in covering bones and steels for corsets, are dutiable as galloons and not as manufactures of silk.—T. D. 14310, G. A. 2239; reversed T. D. 16002, G. A. 3026.

(*k*) Cotton elastic webbing (india rubber chief value) is dutiable as webbing.—T. D. 13311, G. A. 1691.

(*l*) Elastic webbing composed of cotton, india rubber, and silk (cotton the principal component in quantity but india rubber chief value) is dutiable as cotton elastic webbing and not as a manufacture of india rubber.—T. D. 12539, G. A. 1223; T. D. 14151, G. A. 2150; T. D. 14727, G. A. 2449.

(*m*) The cords named in this paragraph are limited to cords composed wholly of cotton or, at any rate, to cords commercially known as cotton cords.—T. D. 14217, G. A. 2181.

(*n*) Cable laid twine is dutiable as cotton cord.—T. D. 13186, G. A. 1607.

(*o*) Small, white, hard-twisted cotton cord used as spindle banding is dutiable as cotton cord.—T. D. 13572, G. A. 1844.

(*p*) Fancy cords composed of silk, metal, and cotton, not commercially known as cotton cord, are not dutiable as such.—T. D. 14217. G. A. 2181.

(*a*) Elastic goring for shoes, made of cotton and rubber, is dutiable as goring and not as india-rubber fabric.—Drucker *v.* Robertson (C. C.), (38 Fed. Rep., 97).

(*b*) Elastic india-rubber webbing is dutiable as webbing and not as an india-rubber fabric.—T. D. 10241, G. A. 19.

(*c*) Elastic webbing composed of cotton and rubber held dutiable as webbing.—T. D. 10483, G. A. 133.

(*d*) Garter webbing, an elastic webbing included in a covering of silk ribbon (silk chief value), held dutiable as webbing and not as a manufacture of silk.—T. D. 10674, G. A. 258.

(*e*) Elastic webbing used as gorings for shoes composed of silk, cotton, and india rubber, dutiable as webbing and not as an india-rubber fabric.—Robertson *v.* Salomon (144 U. S., 603).

(*f*) "Goring" and "gorings" made their first appearance in the act of 1883.—Id.

(*g*) The court erred in not submitting to the jury the question whether the goods were or were not known in this country in trade and commerce under the specific name of "goring" and in directing a verdict for the plaintiffs.—Id.

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*h*) Webbing made of india rubber, wool, and cotton, and known as "wool elastic webbing," is dutiable as webbing composed wholly or in part of india rubber, and not as webbing made of wool or of which wool is a component material, under schedule L. Ever since 1842 webbing composed wholly or in part of india rubber has been a subject of duty eo nomine, and it is no more otherwise provided for as webbing composed wholly or in part of wool than it would be as a manufacture of india rubber and silk or of india rubber and silk aad other materials, if silk had been one of its component parts.—Beard *v.* Nichols (120 U. S., 260).

1897 **321.** Cotton table damask, forty per centum ad valorem; cotton duck, thirty-five per centum ad valorem.

1894 264. * * * cotton duck and cotton damask, in the piece or otherwise, not specially provided for in this Act, * * * thirty-five per centum ad valorem.

1890 355. Cotton damask, in the piece or otherwise, * * * forty per centum ad valorem.

1883 325. * * * cotton damask, * * * forty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 321, ACT OF 1897.

(*i*) Cotton table damask napkins imported in the piece with selvages woven in to indicate the line of cutting are dutiable under this provision.—T. D. 24880, G. A. 5527.

(*j*) Cotton table damask in the piece is dutiable under this paragraph, it being a more specific provision therefor than the so-called cotton provisions of the cotton schedule.—T. D. 24944, G. A. 5558.

(*k*) Completed articles such as table cloths, napkins, doilies, etc., made of cotton table damask, are dutiable under this provision. The expression "cotton table damask" is here used in a denominative or popular sense and not with any commercial meaning that would narrow it to goods in the piece. History of tariff legislation reviewed.—Dunham *v.* United States (150 Fed. Rep., 562; T. D. 27805), reversing T. D. 27026, an affirmance of T. D. 26266,

G. A. 6010, and in effect overruling, as to goods of this character, T. D. 24290, G. A. 5300; T. D. 25107, G. A. 5612, and T. D. 25333, G. A. 5691, followed; T. D. 27890, G. A. 6539.

(*a*) The provision for cotton table damask is more specific as applied to napkins and cloths woven in the piece, composed of cotton table damask, than are the provisions for countable cotton cloth.—Wilson *v.* United States (146 Fed. Rep., 64; T. D. 27092), affirming 138 id., 1007; T. D. 26290.

DECISIONS UNDER THE ACT OF 1890.

(*b*) Cotton damask, a light-brown textile fabric with blue stripes, woven in patterns, known in trade as furniture damask and used for making slips to cover chairs and sofas, is dutiable as cotton damask.—T. D. 13198, G. A. 1619.

1897 **322.** All manufactures of cotton not specially provided for in this act, forty-five per centum ad valorem.

1894 264. All manufactures of cotton, * * * in the piece or otherwise, not specially provided for in this act, and including cloth having india rubber as a component material, thirty-five per centum ad valorem.

1890 355. * * * all manufactures of cotton not specially provided for in this act, forty per centum ad valorem.

1883 324. * * * all manufactures of cotton, not specially enumerated or provided for in this act, * * * thirty-five per centum ad valorem.

DECISIONS UNDER PARAGRAPH 322, ACT OF 1897.

(*c*) Table covers and table doilies made of cotton table damask are dutiable as manufactures of cotton.—T. D. 20353, G. A. 4312.

(*d*) Tinsel gauze woven in the piece, of cotton threads and tinsel wire (cotton chief value), is dutiable as a manufacture of cotton and not under paragraph 339 as trimmings, although it can be cut up and used as trimmings.—T. D. 21499, G. A. 4522.

(*e*) A fabric composed of cotton and metal (cotton chief value) held dutiable as a manufacture of cotton and not as countable cotton.—T. D. 21500, G. A. 4523.

(*f*) So-called renaissance or Battenberg rings wrought in puffed or oval form, of cotton threads, by crocheting or other like process, are dutiable as manufactures of cotton and not under paragraph 339 as embroideries.—T. D. 20992, G. A. 4410.

(*g*) Towels woven of flax and cotton (cotton chief value) are dutiable as manufactures of cotton and not under paragraph 347 as manufactures of vegetable fiber. Paragraph 347 includes only vegetable fiber not specially provided for.—T. D. 21542, G. A. 4532.

(*h*) Table covers, portieres, curtains, etc., cut to the proper size and form for use as such and so known commercially, whether fringed, trimmed, or hemmed, or not so treated, are no longer piece goods and are dutiable as manufactures of cotton and not as countable cottons, not being such within the meaning of paragraph 310.—T. D. 21651, G. A. 4568. Reversed, 123 Fed. Rep., 192.

(*i*) Spiders and spider webs made of metal wire covered with cotton velvet (cotton chief value) are dutiable as manufactures of cotton and not under paragraph 418 as toys.—T. D. 21695, G. A. 4582.

(*j*) Union crash, composed of flax, jute, and cotton (cotton chief value) is dutiable as a manufacture of cotton and not under paragraph 346 as a manufacture of flax or jute, or paragraph 347 as a manufacture of a vegetable substance.—United States *v.* Churchill (C. C.), (106 Fed. Rep., 672).

(*a*) Lap robes in chief value of cotton, but in part of wool, are not dutiable as manufactures of cotton, but as manufactures in part of wool.—Vandegrift *v.* United States (113 Fed. Rep., 816).

(*b*) Cotton quilts with a fringe of wool are not dutiable as manufactures of cotton, but as manufactures in part of wool.—Rouss *v.* United States (120 Fed. Rep., 1021), affirming 113 id., 816.

(*c*) Goods composed chiefly of cotton, but which have also large percentages (44 per cent to 45 per cent) of flax or jute, are not "cotton cloth" within the meaning of paragraph 310, tariff act of 1897, but are dutiable as manufactures of cotton under this paragraph.—T. D. 23348, G. A. 5018.

(*d*) Certain cotton glove materials resembling knit goods, which are made on the Milanese machine and of which the threads can not be counted by unraveling or other practical means, are dutiable as manufactures of cotton not specially provided for, under paragraph 322, tariff act of 1897, and not under the provisions (paragraphs 305 to 310) in said act for countable cotton cloths.—T. D. 23454, G. A. 5059.

(*e*) Traveling rolls composed in part of wool, cotton or flax being the component material of chief value, are dutiable under paragraph 322 or 347 as manufactures of cotton or flax. The proviso in paragraph 391, tariff act of 1897, that "all manufactures of which wool is a component material shall be classified and assessed for duty as manufactures of wool," applies only to said paragraph or at most to the schedule in which the paragraph is found.—Slazenger *v.* United States (91 Fed. Rep., 517) followed; T. D. 23490, G. A. 5071.

(*f*) Cloth-lined paper, though in chief value of cotton, being commercially known as paper, is dutiable as such and not as manufactures in chief value of cotton.—Overruling T. D. 17149, G. A. 3466.—T. D. 24393, G. A. 5331.

(*g*) Cotton being a specific species of vegetable fiber, manufactures in chief value of cotton are dutiable under this paragraph and not under the provision in paragraph 347 for manufactures of vegetable fiber not specially provided for. "Manufactures of cotton" includes manufactures in chief value of cotton.—United States *v.* Churchill (106 Fed. Rep., 672) followed; T. D. 23529, G. A. 5082.

(*h*) Traveling rolls composed of cotton, wool, and other materials (cotton chief value) are dutiable under this provision and not as manufactures in part of wool.—T. D. 24592, G. A. 5389.

(*i*) Union damask cloth composed of flax and cotton (cotton chief value) is dutiable as manufactures of cotton.—T. D. 24724, G. A. 5446.

(*j*) Cloth in chief value of cotton, but in which metal and jute constitute a substantial factor to the extent of about 43 per cent, is dutiable as a manufacture of cotton and not as a countable cotton cloth.—T. D. 24725, G. A. 5447.

(*k*) Cotton nets or nettings cut into narrow strips for use in lining sides and crowns of hats are dutiable as nets or nettings and not as manufactures of cotton.—T. D. 24784, G. A. 5476.

(*l*) Cotton rugs being expressly excluded from the provisions of paragraph 334 and not being covered by the provisions of paragraph 381 are dutiable as manufactures of cotton.—T. D. 24857, G. A. 5517.

(*m*) Advertising tape, so called, composed of cotton and formed by laying parallel several yarns, the yarn being held together by some sticky substance, upon which has been printed the name of the party for whose use they were made, are dutiable as manufactures and not as printed matter nor as tapes.—T. D. 24943, G. A. 5557.

(*a*) Union fabrics composed of cotton and flax found to he in chief value of cotton, following English market reports.—T. D. 25064, G. A. 5598.

(*b*) Garnitures, hussar sets, and other completed unities, known in the trade as ornaments and bought and sold by the dozen or gross, held to be dutiable as manufactures according to the component material of chief value and not as trimmings.—United States *v.* Garrison (127 Fed. Rep., 1022; T. D. 25072), affirming 121 id., 149, reversing T. D. 21060, G. A. 4425, followed; T. D. 25254, G. A. 5664.

(*c*) Cotton cloth containing figures produced by extra threads of silk (cotton chief value) is not dutiable as manufactures of cotton, but as cloth composed of cotton and silk.—T. D. 26373, G. A. 6044.

(*d*) Cloth made of cotton and artificial silk (cotton chief value) is dutiable as manufactures of cotton.—T. D. 26607, G. A. 6110.

(*e*) A fabric with a cotton weft and a warp made of a mixed yarn composed of flax and jute is dutiable as a manufacture of cotton, the cotton yarn being the most valuable single component in the article.—T. D. 27155, G. A. 6296.

(*f*) Terry cloth, material from which Turkish towels are made, is dutiable as countable cotton cloth and not as manufactures of cotton. Modifying T. D. 14499, G. A. 2310, and T. D. 23487, G. A. 5068.—T. D. 25746, G. A. 5838.

(*g*) An importation produced from cotton or cotton waste, which has been treated mechanically for removing the dirt, seeds, and extraneous matter and afterwards put through a process of boiling with alkalies, sometimes under pressure and sometimes not, though usually under pressure, and after that treated with hleaching chemicals, usually chloride of lime, for the purpose of further cleaning, and then treated alternately with acid and pure-water baths for the same purposes, then dried and put up into bales for shipment, is not a manufacture of cotton, but is free of duty as cotton—T. D. 27289, G. A. 6339.

(*h*) Cotton pillow slips with two metal buttons attached are dutiable under the countable provisions of the cotton schedule and not as manufactures of cotton and metal.—T. D. 27659, G. A. 6457.

(*i*) Linings for hats composed in chief value of cotton made up into completed articles ready to be inserted and fastened in hats are dutiable as partly made wearing apparel of cotton and not as manufactures of cotton.—T. D. 27660, G. A. 6458.

(*j*) Fire screens composed of bamboo frames tied together with silk strings, the frames inclosing hand-painted cotton panels, are dutiable as manufactures in chief value of cotton.—T. D. 28179, G. A. 6598.

(*k*) Women's collar and cuff sets made of Battenberg braids in imitation of lace are dutiable under the provision contained in paragraph 339 for "articles made in imitation of lace," which phrase does not appear to have any trade meaning or to be other than merely a descriptive phrase.—United States *v.* Hesse (158 Fed. Rep., 407; T. D. 28519), reversing 154 id., 171; T. D. 27980, and affirming T. D. 27086, G. A. 6283.

(*l*) Cotton crocheted hands or yokes 12 to 15 inches in length and an inch wide, used as a trimming on women's waists, held to be dutiable as manufactures of cotton and not as cotton lace articles.—Loewenthal *v.* United States (147 Fed. Rep., 774; T. D. 27091) followed; T. D. 27221, G. A. 6320.

(*m*) So-called "picot" or loop thread, consisting of several cotton threads tightly twisted or woven with small loops in it at intervals of about one-eighth of an inch, is not dutiable as a cotton braid nor as a thread, but is dutiable as

a manufacture of cotton at 45 per cent ad valorem under this paragraph.—T. D. 28458, G. A. 6672.

(*a*) Catheters composed of a silk or cotton core to which is applied a varnish made of linseed oil and copal, spread upon the cores by frequent coatings and worked down to a smooth surface and flexible condition, are properly dutiable according to the component material of chief value, which in these cases is ascertained to be silk or cotton, according as the one or the other constitutes the core.—United States *v.* Johnson (154 Fed. Rep., 39; T. D. 28007) followed; T. D. 28649, G. A. 6698.

DECISIONS UNDER THE ACT OF 1894.

(*b*) Cotton anklets or cuffs, knit, held dutiable as manufactures of cotton and not as cotton wearing apparel.—T. D. 16720, G. A. 3308.

(*c*) Woven fabrics of cotton known as "antimacasser cloth" held dutiable as a manufacture of cotton and not as cotton cloth. The goods are not cotton cloth within the meaning of paragraph 257, act of 1894.—T. D. 16814, G. A. 3333.

(*d*) Beltings composed of cotton and silk (cotton chief value) are dutiable as manufactures of cotton and not as beltings of silk.—T. D. 15851, G. A. 2951.

(*e*) Cotton beltings not being provided for by name are dutiable as manufactures of cotton.—T. D. 18234, G. A. 3944.

(*f*) Certain bed sets and pillow shams, frilled or ruffled, held dutiable as manufactnres of cotton and not as webbings.—T. D. 17334, G. A. 3554.

(*g*) Cotton binder or binding cloth, painted, held dutiable as a manufacture of cotton and not as countable cottons.—T. D. 16207, G. A. 3086.

(*h*) Bone casings are dutiable as manufactures of cotton and not as galloons. Reversing T. D. 14310, G. A. 2239.—T. D. 16002, G. A. 3026.

(*i*) Cotton and grass fiber cloth composed of a fibrous grass in the weft and starched cotton threads in the warp (cotton chief value), are dutiable as manufactures of cotton and not as manufactures of vegetable fiber nor as manufactures of grass.—T. D. 15984, G. A. 3008.

(*j*) Cotton collar stiffeners made from a coarse woven fabric, like webbing, an inch and a half wide, with selvaged edges, but differing from webbing in the fact they are stiff and in the form of an arc or circle, intended to be used with ladies' dress collars for holding them in position, are dutiable as manufactures of cotton and not as webbing.—T. D. 18231, G. A. 3941.

(*k*) Cotton damask dutiable as a manufacture of cotton and not as countable cotton.—T. D. 18623, G. A. 4021.

(*l*) Dress steels made of wire and cotton (cotton chief value) are dutiable as manufactures of cotton and not as covered steel.—T. D. 17821, G. A. 3755.

(*m*) Cotton chamoisine dusters are manufactures of cotton and not countable cottons.—T. D. 16318, G. A. 3147.

(*n*) Cotton-cloth-lined envelope paper (cotton cloth chief value) is dutiable as a manufacture of cotton and not as paper nor as a manufacture of paper.—T. D. 17149, G. A. 3466.

(*o*) Catheters composed of cotton webbing coated with oxidized oil (cotton chief value) are dutiable as manufactures of cotton and not as webbings.—T. D. 16431, G. A. 3220. Note T. D. 24393, G. A. 5331.

(*p*) Wash or bath gloves of cotton are manufactures of cotton and not wearing apparel.—T. D. 16356, G. A. 3185.

(*q*) Printed cotton labels for velvets are dutiable as manufactures of cotton and not as printed matter.—T. D. 17326, G. A. 3546.

(*a*) Cotton label cloth held dutiable as a manufacture of cotton and not as a manufacture of surface-coated paper, nor as paper not specially provided for, nor as a manufacture of paper, nor as printed matter, nor as a nonenumerated article.—T. D. 16836, G. A. 3355.

(*b*) Hemstitched lawns dutiable as a manufacture of cotton and not as cotton cloth.—T. D. 15824, G. A. 2924.

(*c*) Tucked lawns, hemstitched tucked lawns, hemstitched lawns, hemstitched and tucked lawns, are dutiable as manufactures of cotton and not as countable cottons nor as tuckings.—T. D. 17563, G. A. 3654.

(*d*) Cottou medallions in the piece held not made in part of lace, not to be lace nor braid, to be neither tamboured nor embroidered, and to be manufactures of cotton.—T. D. 17249, G. A. 3511.

(*e*) An open-woven cotton cloth or gauze with a thin paper covering, saturated with a composition sizing of an oily nature (cotton chief value), designed for lining packing cases and known as "yellow oilcloth," is dutiable as a manufacture of cotton and not as oilcloth.—T. D. 16313, G. A. 3142.

(*f*) Copying sheets consisting of thin sheets of so-called parchment paper, each surface tightly overlaid with bleached cotton cloth (the cotton cloth chief value), is dutiable as a manufacture of cotton and not as parchment paper nor as a manufacture of paper.—T. D. 16817, G. A. 3336.

(*g*) Raw cotton ribbons from a quarter to half an inch in length, for use on typewriting machines, are dutiable as manufactures of cotton and not as galloons.—T. D. 18149, G. A. 3906.

(*h*) Cotton rovings, a slightly twisted sliver of carded cotton fiber, is dutiable as a manufacture of cotton and not as cotton thread or carded yarn.—T. D. 17834, G. A. 3768; T. D. 17964, G. A. 3839; reversed (87 Fed. Rep., 800).

(*i*) Cotton tape measures are dutiable as manufactures of cotton and not as tapes.—T. D. 16413, G. A. 3202.

(*j*) Plain woven bleached cotton cloth exceeding 150 and not exceeding 200 threads to the square inch, heavily coated and thoroughly saturated with a gelatinous or starchy preparation, known as "tracing cloth," is dutiable as a manufacture of cotton and not according to count of threads.—T. D. 16227, G. A. 3106.

(*k*) Certain tidies and pillow shams made of cotton held to be manufactures of cotton and not laces.—T. D. 16298, G. A. 3127.

DECISIONS UNDER THE ACT OF 1890.

(*l*) Cotton anklets, cylindrical knit articles to be attached to the bottom of drawers, held dutiable as manufactures of cotton and not as wearing apparel.—T. D. 14614, G. A. 2372.

(*m*) Cotton argentine, a manufacture of gelatine and cotton cloth (cotton chief value), is dutiable as a manufacture of cotton and not as cotton cloth.—T. D. 14952, G. A. 2581.

(*n*) Artificial leaves made of cotton are dutiable as manufactures of cotton and not as artificial flowers. Reversing T. D. 11181, G. A. 540.—In re Zeimer (C. C.), (66 Fed. Rep., 740).

(*o*) A textile fabric composed of a cotton warp and paper woof, with designs of gilt paper thread or paper sewed on, is a manufacture of cotton.—T. D. 13220, G. A. 1641.

(*p*) Cotton beading held dutiable as a manufacture of cotton and not as cotton lace.—T. D. 15034, G. A. 2611.

(*a*) Batiste etiquettes, batiste hangers, batiste buchstaben, cotton labels and shirt labels are dutiable as manufactures of cotton and not as embroideries.—T. D. 14847, G. A. 2530.

(*b*) Fringed cotton bed covers and curtains held to be manufactures of cotton and not lace.—T. D. 15472, G. A. 2821.

(*c*) Vermilion olivary solid bougies are manufactures of cotton.—T. D. 12677, G. A. 1326.

(*d*) Buckram, a coarse woven cotton fabric used as bodies for hats and bonnets, is a manufacture of cotton.—T. D. 12369, G. A. 1141.

(*e*) Cotton bureau covers and other like articles ornamented by fancywork or effects produced in part by drawing out threads of the fabric and in part by binding the remaining threads into groups, so as to form open spaces, such work being known as "drawn work," are dutiable as manufactures of cotton and not as embroidered cotton manufactures.—Meyer *v.* United States (C. C.) (90 Fed. Rep., 803).

(*f*) Braided cotton candle wicking is dutiable as a manufacture of cotton and not as cotton braid.—T. D. 10668, G. A. 252.

(*g*) Imitation cane seating, a fabric composed of cotton cloth covered with paper and stiffened with a substance resembling paint, the whole perforated in fancy designs, producing the effect of coarse lace work (cotton chief value), is a manufacture of cotton.—T. D. 10862, G. A. 357.

(*h*) Catheters colored red and composed of cotton webbing covered with shellac or gum, with ivory tips, found to contain cotton as chief value.—T. D. 11383, G. A. 666.

(*i*) Openwork cotton goods known as Congress canvas, vitrage, and etamines held dutiable as manufactures of cotton and not as countable cottons.—T. D. 14612, G. A. 2370.

(*j*) Velveteen dress facings made from cotton velvet or velveteen, cut bias into narrow strips of short lengths, the ends lapped over and sewed together, rendering measurement difficult, is a manufacture of cotton.—T. D. 11977, G. A. 890; T. D. 13970, G. A. 2075.

(*k*) Articles composed of cotton, which are made from colored cotton velvet or velveteen by cutting the same bias into narrow strips or short lengths and lapping over the ends of such strips and then sewing together such ends so lapped, and which are principally used for facing skirts of dresses, and not for trimming dresses, and are known commercially not as trimmings, but as velveteen dress facings, are dutiable as manufactures of cotton and not as velveteens nor as trimmings composed of cotton. Sustaining T. D. 11977, G. A. 890; T. D. 13970, G. A. 2075.—In re Kursheedt Manufacturing Co. (C. C.), (49 Fed. Rep., 633).

(*l*) Velveteen dress facings are dutiable as manufactures of cotton and not as velveteens nor as cotton pile fabrics. 49 Fed. Rep., 633, affirmed.—In re Kursheedt Man. Co. (C. C. A.), (54 Fed. Rep., 159).

(*m*) Cotton-covered dress steels held to be manufactures of cotton.—T. D. 14547, G. A. 2339.

(*n*) Etoffe, a manufacture of cotton and gum (cotton chief value), held to be a manufacture of cotton and not of silk.—T. D. 15836, G. A. 2936.

(*o*) Circular flats composed of black cotton and black straw braid (cotton chief value) are manufactures of cotton.—T. D. 11342, G. A. 625.

(*p*) Partly made cotton frillings, composed of strips of openwork cotton cloth resembling netting, with selvage finish on either border and with two

threads running through the center, so fastened upon one surface, when gathered or crimped, as to produce the effect of "frilling," is dutiable as a manufacture of cotton and not as neck rufflings or ruchings.—T. D. 11698, G. A. 803; T. D. 12425, G. A. 1163.

(*a*) Fancy veined flouncings and fancy hand and machine hemstitched flouncings and lawns are dutiable as manufactures of cotton.—T. D. 12528, G. A. 1212.

(*b*) Filtering masse held dutiable as a manufacture of cotton and not as wood pulp.—T. D. 15243, G. A. 2736.

(*c*) Hat forms of cotton sparterie are dutiable as manufactures of cotton and not free as sparterie.—T. D. 13203, G. A. 1624.

(*d*) Hair crimpers composed of two cotton-covered rings of flexible wire, joined together at one side with cotton thread (cotton chief value), are manufactures of cotton.—T. D. 13237, G. A. 1658; T. D. 14547, G. A. 2339.

(*e*) Hamburg nets are manufactures of cotton.—T. D. 11328, G. A. 611.

(*f*) Bleached and colored cotton cloths, known in trade as hemstitched cloth, plain hemstitched cloth, plain hemstitched lawns, batiste, nainsooks, or muslin; fancy hemstitched lawns, nainsoooks, or muslin; fancy hemstitched skirtings, and bleached and colored cotton cloth known as tucked flouncings or as tucked skirts or skirtings, are dutiable as manufactures of cotton and not as countable cottons, as tuckings, or as wearing apparel.—T. D. 15583, G. A. 2843.

(*g*) Cotton and silk fancy hemstitched cloth (cotton chief value) is dutiable as a manufacture of cotton and not as countable cotton or as partly made wearing apparel.—T. D. 15684, G. A. 2865.

(*h*) Cotton initials held to be manufactures of cotton and not embroidered cotton.—T. D. 14917, G. A. 2546.

(*i*) Japanese scrolls, wall hangings, or splashers, composed of cotton, paper, and wood (wood chief value), and having figures of birds, flowers, and human beings stenciled thereon, are dutiable as manufactures of cotton and not as paintings.—T. D. 12808, G. A. 1404; reversed T. D. 14818, G. A. 2501.

(*j*) Certain Japanese folding screens of cotton held dutiable as manufactures of cotton and not as embroideries.—T. D. 14063, G. A. 2114.

(*k*) Cotton lampwicking is dutiable as a manufacture of cotton and not as cotton cord.—T. D. 14853, G. A. 2536.

(*l*) Lamp shades composed of loosely woven cotton cloth, like mosquito netting, with figures of paper or paper pulp stamped or pressed thereon in imitation of lace, are dutiable as manufactures of cotton and not as lace.—T. D. 12796, G. A. 1392.

(*m*) Cotton cloth bleached, 42 inches wide, with over 150 and not exceeding 200 threads to the square inch, with a hem or hemstitch 4 to 10 inches wide on one side, known as hemstitched lawn, is dutiable as manufacture of cotton and not as partly made wearing apparel.—T. D. 15215, G. A. 2708.

(*n*) Cotton hemstitched lawns imported in pieces of from 28 to 30 yards in length and 45 inches wide, having a broad hem about 5 inches wide turned over and sewed down, the body of the goods being homogeneous cotton cloth containing from 150 to 200 threads to the square inch, counting warp and filling, but openwork patterns or figures made by drawing out threads appearing continuously upon certain parts of the goods, being chiefly used for women's and girls' dresses, skirts, and aprons, the broad hem constituting a part of such garment when made up, but the material being also sold for sash curtains, are dutiable as manufactures of cotton and not as wearing apparel.—In re Mills (C. C.), (56 Fed. Rep., 820).

(*a*) Cloths composed of cotton, bleached, ornamented with dots, spots, sprigs, or other figures of cotton that were made in the cloth, in a loom, by means of bobbins which operated such times while the shuttle was weaving the cloth, as the patterns required the productions of such figures, and known as dotted swisses and figured swisses, or as swiss spots and swiss sprigs, are dutiable as manufactures of cotton and not as cotton cloths bleached nor as embroideries. In re Haager (C. C.), (57 Fed. Rep., 192); reversed (60 Fed. Rep., 1012).

(*b*) Certain hemstitched lawns held dutiable as manufactures of cotton and not as partly made wearing apparel.—United States *v.* Loeb (91 Fed. Rep., 636).

(*c*) Mantel borders about 6 inches wide, with a straight selvage on one side and scalloped and fringed on the other, composed of china grass, cotton, and lame (either cotton or china grass, which is a vegetable fiber, chief value), are dutiable as manufactures of cotton or as manufactures of vegetable fiber.—T. D. 13193, G. A. 1614.

(*d*) Masks manufactured from a gauze-like cotton fabric, stiffened with a starchy substance, and painted to resemble the human face are dutiable as manufactures of cotton and not as toys.—T. D. 13975, G. A. 2080.

(*e*) Nottingham curtains, Brussels and other plain cotton nets are dutiable as manufactures of cotton.—T. D. 14166, G. A. 2165.

(*f*) Cotton nets held dutiable as manufactures of cotton and not as laces.—T. D. 14177, G. A. 2176.

(*g*) Ornaments composed of cotton cord, made in the form of stars with crochet needles, are dutiable as manufactures of cotton and not as laces.—T. D. 14504, G. A. 2315.

(*h*) Certain paper mesh held dutiable as manufacture of cotton.—T. D. 14063, G. A. 2114.

(*i*) Certain pillow shams ornamented around the four sides and in the center with double rows of machine stitches held dutiable as a manufacture of cotton.—T. D. 14157, G. A. 2156; T. D. 15228, G. A. 2721.

(*j*) Bleached cotton pulp, dried, in sheets or cakes, held dutiable as a manufacture of cotton.—T. D. 13594, G. A. 1866.

(*k*) Pulp composed of cotton, flax, and wood (cotton chief value) is dutiable as a manufacture of cotton and not as a manufacture of paper, as a manufacture of wood, or as a nonenumerated article.—T. D. 14692, G. A. 2414.

(*l*) Dotted swisses, figured swisses, Swiss spots and sprigs, from St. Gall, Switzerland, held to be manufactures of cotton and not embroidered articles.—T. D. 11027, G. A. 470; T. D. 11366, G. A. 649; overruling T. D. 10499, G. A. 149.

(*m*) Figured Swiss muslins woven complete in the loom held to be manutures of cotton.—T. D. 11331, G. A. 614.

(*n*) Swiss muslins, a woven fabric composed of cotton, known as dotted swisses or spots and sprigs, are dutiable as manufactures of cotton and not under the countable clauses.—T. D. 12350, G. A. 1122; reversed, T. D. 15041, G. A. 2618.

(*o*) Words, letters, and trade-marks woven into white foundations by means of colored cotton threads, known as shirt labels, are manufactures of cotton and not embroideries.—T. D. 14623, G. A. 2381.

(*p*) Cotton shoe binding held dutiable as a manufacture of cotton and not as trimming.—T. D. 14297, G. A. 2226.

(*a*) Elastic stockings, knee caps, leggings, and anklets (surgical instruments) composed of cotton and india rubber found to contain cotton chief value.—T. D. 11383, G. A. 666.

(*b*) Goods assessed as manufactures of straw and claimed to be manufactures of cotton. Protest sustained, though this is a higher rate.—T. D. 14691, G. A. 2413.

(*c*) Table covers of cotton and metal (cotton chief value and metal forming an insignificant part) are manufactures of cotton.—T. D. 11360, G. A. 643.

(*d*) Small oblong table covers with fringes at either end, woven of colored cotton, with fancy stripes and raised border figures composed in part of metal thread (cotton chief value), known as madras table covers or as antimacassars, are dutiable as manufactures of cotton.—T. D. 13592, G. A. 1864.

(*e*) Certain table covers and curtains of cotton and paper (shifu No. 5242) held dutiable as manufactures of cotton and not as embroideries.—T. D. 14063, G. A. 2114.

(*f*) Figured tapestry for upholstery purposes, the warp of cotton and the weft of mixed jute and silk (bourette), cotton 46 per cent, jute 25 per cent, and silk 29 per cent, held dutiable as a manufacture of cotton.—T. D. 13700, G. A. 1938.

(*g*) Cotton fabrics one-sixteenth of an inch wide, colored red and white, made on braiding machines, but inferior to braids in quality and finish, commercially known as tapes, dutiable as manufactures of cotton and not as braids.—T. D. 12638, G. A. 1287; T. D. 13974, G. A. 2079.

(*h*) A woven cotton fabric about half an inch wide, put up in small bundles, is commercially known as tapes and not as braids and is dutiable as a manufacture of cotton and not as braids.—T. D. 13668, G. A. 1906.

(*i*) Cotton terry cloth, used chiefly in manufacturing bath robes, towels, and children's outside garments, is dutiable as a manufacture of cotton and not as a countable cotton nor as pile fabrics.—T. D. 14499, G. A. 2310.

(*j*) Turkish towels of cotton are dutiable as manufactures of cotton and not as pile fabrics.—T. D. 13963, G. A. 2068.

(*k*) Cotton tubing for use in the manufacture of artificial flowers is dutiable as a manufacture of cotton and not as artificial flowers.—T. D. 14928, G. A. 2557; T. D. 15022, G. A. 2599.

(*l*) Samples of cotton velvets were imported in boxes composed of cotton cloth and paper, invoiced as entireties, and assessed as manufactures of cotton. Claimed (1) to be free as samples, (2) the coverings free under section 19, act of June 10, 1890, or (3) to be manufactures of paper. Protest overruled.—T. D. 12572, G. A. 1256.

(*m*) Wicks for sanctuary lamps, composed of cotton, wood, and wax (cotton chief value), held to be manufactures of cotton and not manufactures of wax.—T. D. 12521, G. A. 1205.

(*n*) The provision for manufactures of cotton not especially provided for held to be more specific than the provision for manufactures wholly or in part of wool as applied to cloth having a cotton warp and a wool weft.—Benoit *v.* United States (150 Fed. Rep., 687; T. D. 26823), reversing T. D. 12250, G. A. 1064.

(*o*) Albums composed of leather, cotton, paper, and silk, silk not being chief value, cotton predominating in quantity, and leather and paper being component materials, fall under this paragraph as manufactures of cotton, paragraph 388 as manufactures of which paper is a component material, and para-

graph 463 as a manufacture of which leather is a component material, and under R. S. 2499 are dutiable at the highest rate.—T. D. 10520, G. A. 170.

(*a*) Black cotton Brussels net is dutiable as a manufacture of cotton and not as lace.—T. D. 10256, G. A. 34.

(*b*) Artificial leaves made to resemble leaves of oak, ivy, currant, etc., manufactured of colored cotton cloth, metal, and wax (cotton chief value,) are dutiable as manufactures of cotton and not as artificial flowers.—In re Zeimer (66 Fed. Rep., 740), reversing T. D. 11182, G. A. 541.

(*c*) It has been held in many cases—as that of "almonds and dried fruits," "canary birds," and at the present term in the case of "thread laces" and of "chocolate"—that when an article is intended to be made dutiable by its specific designation it will not be affected by the general words of the same or another statute which would otherwise embrace it. This rule applies both to statutes reducing and to statutes increasing duties. Giving it such application here, we must hold that artificial flowers are not entitled to be classed as manufactures of cotton.—Arthur *v.* Rheims (96 U. S., 143, 144).

(*d*) Bone casing of cotton and silk found to contain cotton chief value.—T. D. 10936, G. A. 431.

(*e*) Cotton caps for ladies, children, and nurses are dutiable as manufactures of cotton and not as bonnets, hats, and hoods.—T. D. 12342, G. A. 1114.

(*f*) Curtains, tidies, and shams made of cotton laces and known commercially by their respective names are dutiable as manufactures of cotton and not as cotton laces.—Lesser *v.* United States (C. C.), (89 Fed. Rep., 197).

(*g*) Hemstitched cotton handkerchiefs known as such in commerce, having a hem of 1 inch or more in breadth, with several threads drawn out from the material at the head of the hem and the hem stitched down by an open stitch, the same being known in trade and commerce as hemstitched cotton handkerchiefs, are dutiable as manufactures of cotton and not as hemmed handkerchiefs. Reversing T. D. 10236, G. A. 14; T. D. 13595, G. A. 1867. In re H. B. Claflin Co. (C. C.), (47 Fed. Rep., 875); Same (C. C. A.), (52 Fed. Rep., 121).

(*h*) Madras curtain goods made of cotton, with figures woven in them in the loom, are manufactures of cotton and not countable cottons.—Robertson *v.* Hedden, (C. C.), (40 Fed. Rep., 322).

(*i*) Mosquito nets are manufactures of cotton.—T. D. 11329, G. A. 612.

(*j*) Cotton mufflers held to be manufactures of cotton and not dutiable as hemmed cotton handkerchiefs.—T D. 17959, G. A. 3834.

(*k*) Neckties composed of cotton and silk (cotton chief value), each tie having an elastic band with a metal clasp, are dutiable as manufactures of cotton and not as manufactures of metal.—T. D. 10392, G. A. 83.

(*l*) Cotton velvet ribbons with satin backs, composed of cotton and silk (cotton chief value), are manufactures of cotton.—T. D. 11186, G. A. 545.

(*m*) Chinese shoes consisting of an upper part of cotton and a sole of felt and leather, the felt being made from hair mixed with wool fiber and paper stiffened with rice starch, are dutiable as manufactures of cotton and not wearing apparel.—Swayne *v.* Hager (37 Fed. Rep., 780).

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*n*) "Calf hair goods" made to imitate velvet or fur, manufactured of cotton and hair, the warp being cotton and the woof being cattle hair, is dutiable as a manufacture of cotton and not as a manufacture of hair.—Butterfield *v.* Arthur (16 Blatchf., 216; 25 Int. Rev. Rec., 248; 8 Reporter, 68; 4 Fed. Cas., 921).

(*a*) Shawls worth 15 shillings and 6 pence, containing 1 shilling and 6 pence worth of silk and the rest cotton, are dutiable as shawls (cotton chief value) and not as wearing apparel (silk chief value).—Leahy *v.* Spalding (19 Fed. Rep., 417).

(*b*) Slipper patterns made of cotton and embroidered with worsted and designed to be filled with more embroideries are dutiable as embroidered manufactures of cotton and not as manufactures of worsted.—Weihenmyer *v.* Arthur (22 Int. Rev. Rec., 368; 29 Fed. Cas., 595).

(*c*) Slipper cases consisting of cotton canvas embroidered with beads are dutiable as embroidered manufactures of cotton and not as bead ornaments.—Id.

(*d*) In 1872 A imported certain goods manufactured of cattle hair and cotton, the latter not being the component part of chief value. *Held*, that they were dutiable as manufactures of cotton.—Arthur *v.* Herman(96 U. S., 141).

(*e*) Manufacured shirtings not made up, composed of linen and cotton, the latter being the material of chief value and largely predominating, are dutiable as manufactures of cotton.—Fisk *v.* Arthur (103 U. S., 431).

(*f*) Linen lusters, camlet lusters, toils du nord, and lusters composed of linen and cotton are dutiable at 25 per cent as manufactures composed wholly of cotton not otherwise provided for. They are subject to this classification under section 20, act of August 30, 1842, as articles composed of two or more materials.—Morlot *v.* Lawrence (1 Blatchf., 608; 17 Fed. Cas., 770).

SCHEDULE J.—FLAX, HEMP, AND JUTE, AND MANUFACTURES OF.

1897 **323.** Flax straw, five dollars per ton.

1897 497. * * * flax straw, * * *. (Free.)

1890 356. Flax straw, five dollars per ton.

1883 327. Flax straw, five dollars per ton.

DECISIONS UNDER PARAGRAPH 323, ACT OF 1897.

(*g*) "Flax straw" distinguished from "tow of flax" and certain merchandise used for upholstering and not for spinning purposes held dutiable as flax straw. —T. D. 20422, G. A. 4314.

1897 **324.** Flax, not hackled or dressed, one cent per pound.

1894 497. * * * flax, not hackled, * * *. (Free.)

1890 357. Flax, not hackled or dressed, one cent per pound.

1883 328. Flax, not hackled or dressed, twenty dollars per ton.

1897 **325.** Flax, hackled, known as "dressed line," three cents per pound.

1894 265. Flax, hackled, known as "dressed line," one and one-half cents per pound.

1890 358. Flax, hackled, known as "dressed line," three cents per pound.

1883 329. Flax, hackled, known as "dressed line," forty dollars per ton.

DECISIONS UNDER THE ACT OF 1890.

(*h*) Certain flax held to be dutiable as hackled flax, known as dressed line, and not as flax not hackled or dressed.—T. D. 15865, G. A. 2965.

1897 **326.** Tow of flax, twenty dollars per ton.

1894 497. * * * tow of flax * * *. (Free.)

1890 359. Tow of flax * * *, one-half of one cent per pound.

1883 330. Tow of flax * * *, ten dollars per ton.

DECISIONS UNDER PARAGRAPH 326, ACT OF 1897.

(*a*) Scutching tow, produced in the process of scutching or of hackling flax, which is largely used for the manufacture of coarse yarns, twine, rope, and coarse cloth, although chiefly used for paper stock, is dutiable as tow of flax.—T. D. 20424, G. A. 4316.

(*b*) A species of flax waste, being a cheap article of waste called spinners' waste, held not dutiable as tow of flax.—T. D. 25358, G. A. 5700.

(*c*) Flax noils, produced by the combing of the tow of flax, are not dutiable as tow of flax, but as waste not specially provided for.—Ritchie *v.* United States (141 Fed. Rep., 664; T. D. 26461), reversing T. D. 24963, G. A. 5560, followed; T. D. 27997, G. A. 6558.

1897 **327.** Hemp, and tow of hemp, twenty dollars per ton; hemp, hackled, known as "line of hemp," forty dollars per ton.

1894 266. Hemp, hackled, known as "dressed line," one cent per pound.
497. * * * tow of * * * hemp, hemp not hackled * * *. (Free.)

1890 359. Tow, of * * * hemp, one-half of one cent per pound.
360. Hemp, twenty-five dollars per ton; hemp, hackled, known as line of hemp, fifty dollars per ton.

1883 330. Tow, of * * * hemp, ten dollars per ton.
331. Hemp, manila and other like substitutes for hemp not specially enumerated or provided for in this act, twenty-five dollars per ton.

DECISIONS UNDER PARAGRAPH 327, ACT OF 1897.

(*d*) So-called New Zealand hemp is not the hemp of commerce and is not dutiable under this provision, but is free of duty under paragraph 566 as fibrous vegetable substance not dressed or manufactured in any manner.—T. D. 24845, G. A. 5511.

(*e*) Dewghuddy hemp is dutiable as hemp.—T. D. 26288, G. A. 6018.

DECISIONS UNDER THE ACT OF 1890.

(*f*) Certain hemp held to be hackled and such as is known as line of hemp.—T. D. 13366, G. A. 1746.

DECISIONS UNDER THE ACT OF 1883.

(*g*) An article known in trade as "East India Bombay hemp," invoiced and entered as such, is dutiable as hemp, and testimony that it is in effect a species of sisal grass will not cause it to be dutiable as such.—Bailey *v.* Cadwalader (C. C.), (43 Fed. Rep., 294).

1897 **328.** Single yarns made of jute, not finer than five lea or number, one cent per pound and ten per centum ad valorem; if finer than five lea or number, thirty-five per centum ad valorem.

1894 267. Yarn, made of jute, thirty per centum ad valorem.

1890 361. Yarn, made of jute, thirty-five per centum ad valorem.

1883 335. * * * jute yarns, thirty-five per centum ad valorem.

1897 **329.** Cables and cordage, composed of istle, Tampico fiber, manila, sisal grass or sunn, or a mixture of these or any of them, one cent per pound; cables and cordage made of hemp, tarred or untarred, two cents per pound.

1894 268. Cables, cordage, and twine (except binding twine), composed in whole or in part of New Zealand hemp, istle or Tampico fiber, manila, sisal grass, or sunn, ten per centum ad valorem.

362. Cables, cordage, and twine (except binding twine composed in whole or in part of istle or Tampico fiber, manila, sisal grass, or sunn),
1890 one and one-half cents per pound; * * *; cables and cordage made of hemp, two and one-half cents per pound; tarred cables and cordage, three cents per pound.

344. Tarred cables or cordage, three cents per pound.
1883 345. Untarred manila cordage, two and one-half cents per pound.
346. All other untarred cordage, three and one-half cents per pound.

DECISIONS UNDER THE ACT OF 1894.

(*a*) Twine (other than binding twine) composed of Russian hemp and sunn (hemp chief value) is dutiable as twine composed in part of sunn and not as a manufacture of hemp.—T. D. 17407, G. A. 3598.

DECISIONS UNDER THE ACT OF 1890.

(*b*) A lariat made of istle rope, with a loop at one end, held dutiable as cordage.—T. D. 12220, G. A. 1034.

(*c*) Tarred two-ply lath yarn, used for tying up laths, shingles, etc., held dutiable as tarred cordage and not as binding twine nor as twine.—T. D. 13786, G. A. 1980.

330. Threads, twines, or cords, made from yarn not finer than five lea or number, composed of flax, hemp, or ramie, or of which these sub-
1897 stances or either of them is the component material of chief value, thirteen cents per pound; if made from yarn finer than five lea or number, three-fourths of one cent per pound additional for each lea or number, or part of a lea or number, in excess of five.

1894 274. * * * threads composed of flax or hemp, or of a mixture of either of these substances, thirty-five per centum ad valorem.

370. * * * threads composed of flax or hemp, or of a mixture of
1890 either of these substances, valued at thirteen cents or less per pound, six cents per pound; valued at more than thirteen cents per pound, forty-five per centum ad valorem.

1883 336. Flax or linen thread, twine, and pack thread * * * forty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 330, ACT OF 1897.

(*d*) Thread, two strands of flax twisted together, known in trade as thread and two-ply yarn, is dutiable as thread and not under paragraph 347 as a manufacture of flax.—T. D. 21029, G. A. 4417.

(*e*) A manufacture of flax consisting of hanks of two strands of flax twisted together is dutiable as thread made from yarn composed of flax and not under paragraph 347 as a manufacture of flax.—Klump v. Thomas (C. C.), (108 Fed. Rep., 799).

DECISIONS UNDER THE ACT OF 1890.

(*f*) Salmon thread or twine is dutiable as flax thread and not as a manufacture of flax.—T. D. 14303, G. A. 2232; reversing T. D. 12364, G. A. 1136.

DECISIONS UNDER THE ACT OF 1883.

(*g*) Certain threads invoiced as boot gray, dark-blue, bookbinders' gray, and carpet green held dutiable as flax or linen thread and not as gilling twine.—T. D. 10332, G. A. 53.

(*h*) Corset laces dutiable as thread, twine, etc., and not as textile fabrics.—T. D. 10390, G. A. 81.

(*a*) Certain goods invoiced as gilling held dutiable as twine and not as gilling twine.—T. D. 10527, G. A. 177.

(*b*) Linen thread numbered from 10 to 60 and used by boot and shoe makers, upholsterers, bookbinders, saddlers, and other trades, as well as by gill-net makers, is dutiable as linen thread and not as gilling twine.—American Net & Twine Co. *v.* Worthington (33 Fed. Rep., 826).

331. Single yarns in the gray, made of flax, hemp, or ramie, or a mixture of any of them, not finer than eight lea or number, seven cents per pound; finer than eight lea or number and not finer than eighty lea
1897 or number, forty per centum ad valorem; single yarns, made of flax, hemp, or ramie, or a mixture of any of them, finer than eighty lea or number, fifteen per centum ad valorem.

1894 274. Yarns * * * composed of flax or hemp, or of a mixture of either of these substances, thirty-five per centum ad valorem.

370. Yarns or threads composed of flax or hemp, or of a mixture of
1890 either of these substances, valued at thirteen cents or less per pound, six cents per pound; valued at more than thirteen cents per pound, forty-five per centum ad valorem.

1883 335. Flax and hemp * * * yarns, thirty-five per centum ad valorem.

DECISIONS UNDER PARAGRAPH 331, ACT OF 1897.

(*c*) Single flax yarns not finer than 80 lea or number, imported in the gray, are dutiable under the first provisions of this paragraph. Single flax yarns not finer than 80 lea or number, not in the gray, the lea or number being taken in the condition as imported, are properly dutiable under the provisions of paragraph 347 of this act. Single flax yarns finer than 80 lea or number, the lea or number being taken in the condition as imported, are properly dutiable under the last provision of this paragraph at the rate of 15 per cent.—T. D. 26666, G. A. 6134.

332. Flax gill netting, nets, webs, and seines shall pay the same duty
1897 per pound as is imposed in this schedule upon the thread, twine, or cord of which they are made, and in addition thereto twenty-five per centum ad valorem.

1894 272. Flax gill netting, nets, webs, and seines, forty per centum ad valorem.

367. Flax gill netting, nets, webs, and seines, when the thread or twine of which they are composed is made of yarn of a number not higher than
1890 twenty, fifteen cents per pound, and thirty-five per centum ad valorem; when made of threads or twines, the yarn of which is finer than number twenty, twenty cents per pound and in addition thereto forty-five per centum ad valorem.

1883 347. Seines and seine and gilling twine, twenty-five per centum ad valorem.

DECISIONS UNDER THE ACT OF 1890.

(*d*) Shrimp nets of flax are dutiable as nets and not as manufactures of flax, nor as manufactures of jute.—T. D. 15410, G. A. 2804.

DECISIONS UNDER THE ACT OF 1883.

(*e*) Flax or linen gilling thread is dutiable as gilling twine and not as flax or linen thread.—T. D. 12318, G. A. 1090.

(*f*) Linen twine composed of several yarns loosely twisted together, and known to the trade as "gill twine," is dutiable as gilling twine and not as flax

or linen thread, twine, and pack thread.—McNab *v.* Seeberger (C. C.), (39 Fed. Rep., 759).

(*a*) The importer's right to recover is not affected by the fact that his protest claimed the goods to be "seine twine" while the proof showed them to be "gilling twine," as the two terms are convertible for the purposes of the question at issue.—Id.

(*b*) An article manufactured, imported, and sold under the name "Salmon net twine, 14 ply," made of the first quality of flax, having fourteen small strands or threads very slightly twisted together, and mainly used for making seines and gilling nets, and known in the trade and in its use as "salmon seine," and "seine and gilling twine," though it can be used for sewing sacks, shoes, etc., is dutiable as gilling twine and not as flax or linen thread.—Leeson *v.* Young (C. C.), (45 Fed. Rep., 627).

(*c*) No. 35 three-cord unbleached linen thread, known as gilling twine, imported as gilling, for the manufacture of gill nets, is dutiable as gilling twine and not as flax or linen thread, twine, and pack thread.—American Net and Twine Co. *v.* Worthington (141 U. S., 468).

333. Floor mattings, plain, fancy or figured, manufactured from straw, round or split, or other vegetable substances not otherwise provided for, including what are commonly known as Chinese, Japanese, and India straw mattings, valued at not exceeding ten cents per square yard, three cents per square yard; valued at exceeding ten cents per square yard, seven cents per square yard and twenty-five per centum ad valorem.

1897

485. Floor matting manufactured from round or split straw, including what is commonly known as Chinese matting. (Free.)

1894

575. Floor matting manufactured from round or split straw, including what is commonly known as Chinese matting. (Free.)

1890

432. Floor-matting, exclusively of vegetable substances, twenty per centum ad valorem. * * *

1883

DECISIONS UNDER THE ACT OF 1894.

(*d*) Japanese floor matting made of round straw, is free, and not dutiable as a manufacture of vegetable fiber nor of straw.—T. D. 17485, G. A. 3624.

DECISIONS UNDER THE ACT OF 1890.

(*e*) Japanese straw floor mats, manufactured from round or split straw, free.—T. D. 12846, G. A. 1442.

(*f*) Matting for use as wrappers or jackets for tea boxes is not free.— T. D. 12846, G. A. 1442.

(*g*) Floor matting known as "bizen, fancy Japan matting" manufactured from round or split straw, is free.—T. D. 12847, G. A. 1443.

334. Carpets, carpeting, mats and rugs made of flax, hemp, jute, or other vegetable fiber (except cotton), valued at not exceeding fifteen cents per square yard, five cents per square yard and thirty-five per centum ad valorem; valued above fifteen cents per square yard, ten cents per square yard and thirty-five per centum ad valorem.

1897

269. Hemp and jute carpets and carpetings, twenty per centum ad valorem.

1894

363. Hemp and jute carpets and carpetings, six cents per square yard.

1890

432. * * * floor-mats, exclusively of vegetable substances, twenty per centum ad valorem.

377. Hemp or jute carpeting, six cents per square yard.

1883

DECISIONS UNDER PARAGRAPH 334, ACT OF 1897.

(*a*) Certain floor coverings made of mooj fiber, and consisting of finished articles to be used in the same condition as woven, are dutiable as mats of vegetable fiber and not under paragraph 333 as matting.—T. D. 21407, G. A. 1493.

DECISIONS UNDER THE ACT OF 1890.

(*b*) Japanese rugs and carpets composed of jute or hemp and cotton, jute or hemp chief value, are dutiable as hemp or jute carpets and carpetings and not as pile fabrics.—T. D. 13947, G. A. 2052.

(*c*) Jute rugs and squares composed entirely of jute or of jute and cotton, jute chief value, are dutiable as jute carpets or carpetings and not as pile fabrics.—T. D. 13950, G. A. 2055.

(*d*) So-called jute table carpets for covering tables and not for covering floors are not jute carpetings.—T. D. 14072, G. A. 2123.

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*e*) Brussels and Wilton rugs, composed of linen and worsted, are dutiable at 15 per cent under section 1, paragraph 2, act of 1824, and under this paragraph as a manufacture of which flax is a component part, and not as a manufacture of wool or as carpets or carpetings.—Haddeu *v.* Hoyt (2 Hunt Mer. Mag., 269; 11 Fed. Cas., 147).

1897 **335.** Hydraulic hose, made in whole or in part of flax, hemp, ramie, or jute, twenty cents per pound.

1894 273½. Linen hydraulic hose, made in whole or in part of flax, hemp, or jute, forty per centum ad valorem.

1890 368. Linen hydraulic hose, made in whole or in part of flax, hemp, or jute, twenty cents per pound.

1883 [Not enumerated. Dutiable under paragraphs 336, 350, and 351, page 460.]

1897 **336.** Tapes composed wholly or in part of flax, woven with or without metal threads, on reels, spools, or otherwise, and designed expressly for use in the manufacture of measuring tapes, forty per centum ad valorem.

1894 275½. Tapes composed of flax, woven with or without metal threads, on reels or spools, designed expressly for use in the manufacture of measuring tapes, twenty-five per centum ad valorem.

1890 [Not enumerated. Dutiable under paragraph 371, page 460.]

1883 [Not enumerated. Dutiable under paragraph 334, page 460.]

DECISIONS UNDER THE ACT OF 1894.

(*f*) Tapes composed in chief value of flax, for the manufacture of tape measures, held dutiable as tape and not as tapes of cotton or other vegetable fiber.—T. D., 16409; G. A., 3198.

1897 **337.** Oilcloth for floors, stamped, painted, or printed, including linoleum or corticene, figured or plain, and all other oilcloth (except silk oilcloth) under twelve feet in width not specially provided for herein, eight cents per square yard and fifteen per centum ad valorem; oilcloth for floors, and linoleum or corticene, twelve feet and over in width, inlaid linoleum or corticene, and cork carpets, twenty cents per square yard and twenty per centum ad valorem; waterproof cloth, composed of cotton or other vegetable fiber, whether composed in part of india-rubber or otherwise, ten cents per square yard and twenty per centum ad valorem.

1894 273. Oilcloth for floors, stamped, painted, or printed, including linoleum, corticene, cork carpets, figured or plain, and all other oilcloth (except silk oilcloth), and waterproof cloth, not specially provided for in this act, valued at twenty-five cents or less per square yard, twenty-five per centum ad valorem; valued above twenty-five cents per square yard, forty per centum ad valorem.

1890 369. Oilcloth for floors, stamped, painted, or printed, including linoleum, corticene, cork carpets, figured or plain, and all other oilcloth (except silk oilcloth), and waterproof cloth, not specially provided for in this act, valued at twenty-five cents or less per square yard, forty per centum ad valorem; valued above twenty-five cents per square yard, fifteen cents per square yard and thirty per centum ad valorem.

1883 340. Oilcloths for floors, stamped, painted, or printed, and on all other oilcloth (except silk oilcloth), and on waterproof cloth, not otherwise provided for, forty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 337, ACT OF 1897.

(*a*) So-called granite linoleum in the manufacture of which different colors are so introduced and laid as to penetrate the body of the plastic material from the surface to the burlap foundation, the colored materials taking such form as the pressure of the rollers and resistance of the materials give them, is dutiable as linoleum, plain or figured, and not as inlaid linoleum.—United States *v.* Hunter (127 Fed. Rep., 1022; T. D. 25075), affirming 121 id., 207, reversing T. D. 21614, G. A. 4558, followed; T. D. 25063, G. A. 5597.

(*b*) Strips 6 feet long and 3 feet wide, composed of cork cemented together with oil, to which is attached a jute foundation, are dutiable as cork carpets.—T. D. 27628, G. A. 6444.

(*c*) So-called plank or oak linoleum held to be dutiable as plain linoleum and not as inlaid linoleum.—T. D. 28291, G. A. 6633.

DECISIONS UNDER THE ACT OF 1890.

(*d*) Plaid cotton cloth heavily proofed with a preparation of india rubber, two patterns of cotton cloth stuck together with a preparation of india rubber, woolen cloth and cotton cloth pasted together with india rubber, and two qualities of woolen cloth stuck together with india rubber, all used in the manufacture of waterproof garments, held not to be waterproof cloth.—T. D. 11699, G. A. 804.

(*e*) Waterproof cloth consisting of a double texture composed of two thicknesses of colored cotton cloth of different designs, firmly united with a thin film or layer of india rubber or caoutchouc, is waterproof cloth.—T. D. 12695, G. A. 1344.

(*f*) Waterproof cloth consisting of a double texture composed of two thicknesses of colored cotton cloth, firmly united with a mixture of india rubber or caoutchouc, or composed of a single texture or thickness of colored cotton cloth, coated upon one surface with a mixture of india rubber or caoutchouc, cotton chief value, is dutiable as waterproof cloth and not as a manufacture of cotton or of india rubber.—T. D. 12733, G. A. 1382.

(*g*) Waterproof cloth consisting of two thicknesses of cloth composed wholly or in part of wool, united with a mixture of india rubber or caoutchouc, or of a single thickness of cloth composed wholly or in part of wool, coated upon one surface with a mixture of india rubber or caoutchouc, is dutiable as waterproof cloth and not as a manufacture of wool or as a manufacture of india rubber.—T. D. 12718, G. A. 1367; T. D. 12733, G. A. 1382.

(*h*) Tarpaulin is not waterproof cloth.—T. D. 12637, G. A. 1286.

(*a*) So-called cravenette cloth of wool which has been subjected to a process making it practically waterproof, the predominant use of which is for outer garments of men and women, intended to be worn in rainy weather, and which is commercially known as waterproof cloth, is dutiable under the provision herein for waterproof cloth and not under paragraph 395 as dress goods in part of wool, nor under paragraph 392 as woolen or worsted cloths in part of wool. United States *v.* Brown (136 Fed. Rep., 550; T. D. 26124), affirming 126 id., 446 (T. D. 25139).

(*b*) The titles of the various schedules in the tariff are not intended to be perfectly accurate, but to furnish general information only of the articles enumerated in the different paragraphs thereof, and the principle of ejusdem generis does not operate to exclude waterproof woolen cloth from the provision of waterproof cloth in paragraph 369, tariff act of 1890, which is a part of the flax, hemp and jute schedule. Ibid.

DECISIONS UNDER THE ACT OF 1883.

(*c*) Oilcloth for sweat bands for hats is dutiable as oilcloth and not as hat materials. This importation was after the act of February 18, 1890 (26 Stat., 8).—T. D. 10393, G. A. 84.

(*d*) Cork carpet or carpeting, used to cover floors, and composed of ground waste, cork bark, linseed oil, gum, and a loosely woven jute fabric as a back, such cork bark, though greater in bulk than the bulk of its other component materials combined, being one-eleventh only of its entire value, was classified as or assimilating to all other oilcloth. The importer claimed that it was dutiable as cork bark, manufactured. The collector claimed that if not dutiable as oilcoth, it was dutiable as carpet or carpeting, or that it assimilated to oilcloth for floors, or that it assimilated in use to carpets and carpetings. Held not dutiable as claimed by the importer.—Keveney *v.* Magone (C. C.), (42 Fed. Rep., 491).

1897 **338.** Shirt collars and cuffs, composed of cotton, forty-five cents per dozen pieces and fifteen per centum ad valorem; composed in whole or in part of linen, forty cents per dozen pieces and twenty per centum ad valorem.

1894 275. Collars and cuffs, composed wholly or in part of linen, thirty cents per dozen pieces, and in addition thereto thirty per centum ad valorem. * * *

1890 372. Collars and cuffs, composed entirely of cotton, fifteen cents per dozen pieces and thirty-five per centum ad valorem; composed in whole or in part of linen, thirty cents per dozen pieces and forty per centum ad valorem. * * *

1883 [Not enumerated. Dutiable as manufactures of cotton and manufactures of flax.]

DECISION UNDER THE ACT OF 1894.

(*e*) Cotton shirts with linen collars and cuffs are dutiable as collars and cuffs and as shirts and not as wearing apparel. T. D. 16661, G. A. 3306.

DECISIONS UNDER THE ACT OF 1890.

(*f*) Embroidered cotton collars for ladies are dutiable as collars and cuffs and not as embroidered articles of wearing apparel.—T. D. 12386, G. A. 1158.

(*g*) Cotton collars for children, embroidered, are dutiable as collars and cuffs and not as embroidered articles of wearing apparel.—T. D. 14305, G. A. 2234.

(*h*) Cotton lace collars are dutiable as collars and not as articles made of lace.—T. D. 14240, G. A. 2204.

(*a*) Collars composed entirely of cotton are dutiable as cotton collars and not as linen collars, though known to the trade and to the public as linen.—T. D. 15164, G. A. 2690.

339. Laces, lace window curtains, tidies, pillow shams, bed sets, insertings, flounciugs, and other lace articles; handkerchiefs, napkins, wearing apparel, and other articles, made wholly or in part of lace, or in imitation of lace; nets or nettings, veils and veilings, etamines, vitrages, neck rufflings, ruchings, tuckings flutings, and quillings; embroideries and all trimmings, including braids, edgings, insertings, flouncings, galloons, gorings, and bands; wearing apparel, handkerchiefs, and other articles or fabrics embroidered in any manner by hand or machinery, whether with
1897 a letter, monogram, or otherwise; tamboured or appliquéed articles, fabrics or wearing apparel; hemstitched or tucked flouncings or skirtings, and articles made wholly or in part of rufflings, tuckings, or ruchings; all of the foregoing, composed wholly or in chief value of flax, cotton, or other vegetable fiber, and not elsewhere specially provided for in this Act, whether composed in part of india rubber or otherwise, sixty per centum ad valorem: *Provided*, That no wearing apparel or other article or textile fabric, when embroidered by hand or machinery, shall pay duty at a less rate than that imposed in any schedule of this Act upon any embroideries of the materials of which such embroidery is composed.

1894 276. Laces, edgings, nettings and veilings, embroideries, insertings, neck rufflings, ruchings, trimmings, tuckings, lace window curtains, tamboured articles, and articles embroidered by hand or machinery, embroidered handkerchiefs, and articles made wholly or in part of lace, rufflings, tuckings, or ruchings, all of the above-named articles, composed of flax, jute, cotton, or other vegetable fiber, or of which these substances or either of them, or a mixture of any of them is the component material of chief value, not specially provided for in this Act, fifty per centum ad valorem.

263. * * * braids, * * * gimps, galloons, * * * goring, * * * any of the above made of cotton or other vegetable fiber and whether composed in part of India rubber or otherwise, forty-five per centum ad valorem.

1890 373. Laces, edgings, embroideries, insertings, neck rufflings, ruchings, trimmings, tuckings, lace window curtains, and other similar tamboured articles, and articles embroidered by hand or machinery, embroidered and hem-stitched handkerchiefs, and articles made wholly or in part of lace, rufflings, tuckings, or ruchings, all of the above named articles, composed of flax, jute, cotton, or other vegetable fiber, or of which these substances or either of them, or a mixture of any of them is the component material of chief value, not specially provided for in this act, sixty per centum ad valorem: *Provided*, That articles of wearing apparel, and textile fabrics, when embroidered by hand or machinery, and whether specially or otherwise provided for in this act, shall not pay a less rate of duty than that fixed by the respective paragraphs and schedules of this act upon embroideries of the materials of which they are respectively composed.

354. Cotton * * * braids, * * * gimps, galloons, * * * goring, * * * any of the foregoing which are elastic or nonelastic, forty per centum ad valorem: *Provided*, That none of the articles included in this paragraph shall pay a less rate of duty than forty per centum ad valorem.

1883 325. Cotton laces, embroideries, insertings, trimmings, lace window-curtains, * * * forty per centum ad valorem.

324. Cotton * * * braids, gimps, galloons, * * * goring, * * * thirty-five per centum ad valorem.

337. Flax or linen laces and insertings, embroideries, or manufactures of linen, if embroidered or tamboured in the loom or otherwise, by machinery or with the needle or other process, and not specially enumerated or provided for in this act, thirty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 339, ACT OF 1897.

(*b*) Braids made of cotton or of which cotton or other vegetable fiber is chief value, although suitable for making or ornamenting hats, bonnets, or

hoods, are dutiable under the specific provision for braids and not under paragraph 409, which is applicable only to articles composed wholly of the materials therein specified.—T. D. 19034, G. A. 4082.

(*a*) Articles of cotton from about 4 to 6 inches wide, with figures and openwork effects in different designs, made on the Nottingham lace-curtain machine or on the Nottingham warp machine, with one straight and one escalloped or otherwise uneven border, and designed for use as a border for window curtains, dutiable under this paragraph and not under paragraph 340 as lace window curtains, etc.—T. D. 19092, G. A. 4091.

(*b*) Braids made of cotton or other vegetable fiber and of india rubber, irrespective of the value of the rubber component, are dutiable under this paragraph and not under paragraph 320, 322, or 449.—T. D. 19773, G. A. 4221.

(*c*) Braids composed of vegetable fiber and known as "herringbone," "featherstitch," "novelty," "wave," and "rickrack" braids are used chiefly or exclusively as trimmings. Braids of the same material known as "featheredge," "star," "Renaissance," or "Battenberg" braids, "guipure lace braids," and as "beading" are used as trimmings and in fancywork, also in making tidies, doilies, and other articles. Certain braids of vegetable fiber known as "hat braids" are used chiefly in making hats or bonnets, also for trimming hats and bonnets. Braids known as "shoe-lace braids" are used chiefly in making shoe laces, also to some extent as trimmings. All these and other braids composed of vegetable fiber, irrespective of their use, whether as trimmings or otherwise, are dutiable under this paragraph and not under paragraph 320, 322, or 347.—T. D. 20515, G. A. 4326.

(*d*) Braids made of vegetable fiber and india rubber are dutiable as braids, irrespective of the value of the india rubber, and not as manufactures of india rubber.—T. D. 20554, G. A. 4332.

(*e*) Women's corsets made of cotton and other vegetable fiber, trimmed around the upper corner with cotton-lace edging or with embroidered edging, are dutiable as wearing apparel made wholly or in part of lace and embroidered wearing apparel, irrespective of the cost of such trimming or ornamentation, and not under paragraph 314 as wearing apparel.—T. D. 20651, G. A. 4342; reversed, 99 Fed. Rep., 263, but sustained, 107 Fed. Rep., 15.

(*f*) Figured bar or fish nets or nettings of cotton or other vegetable fiber, made upon the Nottingham lace-curtain machine or the Nottingham warp machine, are dutiable as nettings and not as countable cottons, nor as a manufacture of cotton, nor as Nottingham lace.—T. D. 20729, G. A. 4361.

(*g*) Cotton robes, "spangled robes," "Renaissance lace robes," "pique robes," and "embroidered muslin or pique robes," cotton scarfs, white mull ties, white mull ties with laces, being completed articles of women's wearing apparel composed of embroidered netting and of cotton lace, are dutiable as embroidered wearing apparel and not under paragraph 314 as wearing apparel.—T. D. 20851, G. A. 4387.

(*h*) Veloutine, a woven fabric having a superimposed figure or ornament applied by growing a ground flock upon a preparation of glue stenciled in the form of the pattern to be put upon it, is an "appliqued" fabric and is not dutiable under paragraph 347 as a woven fabric not otherwise provided for.—T. D. 21375, G. A. 4481.

(*i*) Cotton wearing apparel made in part of lace or embroidered is dutiable as embroidered wearing apparel and not under paragraph 314 as wearing apparel.—T. D. 21570, G. A. 4543.

(*j*) Cotton fabrics the body or foundation of which is open woven-like netting, the warp and filling threads being more closely twisted and comprising

two distinct threads like cord, the fabric ornamented with braid longitudinal stripes and figure effects resembling embroidery, produced by the Jacquard attachment, with small cotton threads differing in color from the body of the fabric, are dutiable as etamine or vitrage and not as dyed or colored cotton cloth.—T. D. 21589, G. A. 4549.

(*a*) Cotton fabrics described in the invoice as "oriental stripes," "printed canvas," "cotton canvas," and "Congress canvas," some having alternating close-woven stripes and fancy reticulated openwork, like lace netting, in different colors, and others a foundation or ground of plain woven openwork, like some kinds of netting, with fancy stripes about 4 inches wide near the edges, composed of different colored threads and cords and including a variety of openwork resembling some features of Spanish drawn-work lace, are dutiable as etamines and vitrages.—T. D. 21894, G. A. 4623.

(*b*) Doilies, napkins, tray napkins, table and bureau covers, pillow shams, and bedspreads composed of flax, ornamented throughout or near the border with open and close work figures, produced by removing, drawing, looping, interlacing, or otherwise manipulating the warp and weft threads of the foundation fabric, and the employment of additional and different threads, and which is known as drawn work, are dutiable as imitation lace and not under paragraph 322 as manufactures of cotton nor paragraph 347 as manufactures of flax.—T. D. 21944, G. A. 4643.

(*c*) Window curtains, bed sets, tidies, and other articles of cotton or other vegetable fiber made wholly or chiefly by or wholly or in part on machines or frames, and which are distinguished in commerce and common speech by the generic terms "lace" or "laces" or as "embroidered" or "tamboured," in connection with subordinate designations indicative of the peculiar style, use, and place or method of production, are dutiable as laces and lace and embroidered articles.—T. D. 21918, G. A. 4631.

(*d*) Lace window curtains partly made on the Nottingham machine, being completed when they leave the machine, except as to the bleaching or dressing, starching, and finishing, but which are afterwards subjected to a further process of manufacture, which consists in running them through what is known as a cording machine (not a Nottingham machine), which sews the cord onto the curtain, the addition of the cord increasing the value of the curtains and forming from 37 to 45 per cent of their value, are dutiable as window curtains and not as Nottingham curtains.—T. D. 21942, G. A. 4641.

(*e*) The term "tuckings" is not limited to merchandise wherein the tuck or plait has been made by sewing, but applies also to goods wherein the tuck or plait has been made by weaving. Woven tuckings are, accordingly, dutiable as tuckings.—T. D. 22162, G. A. 4700.

(*f*) Fancy vegetable-fiber articles consisting of a succession of oblong oval or elliptical or lacework forms, with purled edges, each about a half inch, and slightly over a quarter of an inch wide at the center, which are connected by threads drawn together in the form of a cord, chiefly used in making so-called Renaissance or Battenberg tidies, covers, and other lace articles and in trimming garments, commercially known as "Renaissance braid," "Battenberg braid," "lace braid," "fancy braid," "novelty braid," etc., are dutiable as lace articles.—T. D. 22266, G. A. 4713.

(*g*) Table covers wrought in a variety of circular and other fancy geometrical solid and openwork designs with a crochet hook or needle and composed of white vegetable-fiber thread or cord are dutiable as articles made wholly or in part of lace and not under paragraph 322 as manufactures of cotton.—T. D. 22267, G. A. 4714.

(*a*) Oriental curtains, table covers, and borders, composed of plain woven cotton cloth of deep red color, profusely ornamented in barbaric style with figures produced by stamping, either with so-called Dutch metal or bronze powder, and with convolved or raised figures composed of brass, tin, or other metal foil applied with glue, are dutiable as appliqued articles.—T. D. 22675, G. A. 4827.

(*b*) Women's corsets made of cotton and other materials (cotton chief value), trimmed around the upper border with cotton lace edgings, whose relative value to the corsets is from 1 to 2 per cent, are dutiable as wearing apparel made wholly or in part of lace, and not under paragraph 314 as cotton wearing apparel. T. D. 20651, G. A. 4342; sustained, and 99 Fed. Rep., 263, reversed.—United States *v.* Altman, (C. C. A.), (107 Fed. Rep., 15).

(*c*) Braids composed of cotton or other vegetable fiber, and india rubber, are dutiable at 60 per cent, as braids, and not under paragraph 449 as manufactures of india rubber. The india-rubber threads used in making such braids are of greater value than the cotton threads employed therein, in the condition of thread, but the expense applied to the cotton thread in converting the two kinds of threads into braid is some nine times more than is applied to the india-rubber thread, and makes cotton the component material of chief value in its condition as found in the article.—T. D. 23073, G. A. 4929.

(*d*) Lace window curtains only partially made on a Nottingham machine, and in part manufactured on another and different machine, which greatly enhances their value, are dutiable under this and not under paragraph 340. Sustaining the board.—In re Smith (108 Fed. Rep., 800).

(*e*) Braids and laces, composed of cotton or other vegetable fiber, and of chip, straw, and grass, cotton or other vegetable fiber being the component material of chief value, and which are intended for making or ornamenting hats, bonnets, or other articles, are dutiable as braids, and not under paragraph 408, as braids, paragraph 322, as manufactures of cotton, paragraph 347, as manufactures of vegetable fiber, or any other paragraph.—T. D. 22843, G. A. 4876.

(*f*) Women's corsets, corset covers, shirts, drawers, and other articles, trimmed with lace or embroidered edging, inserting, beading, or other trimming, composed of cotton or other vegetable fiber, or silk, and boleros, robes, galloons, scarfs, and other articles, composed wholly or in part of lace or of embroidery, or which are embroidered in some manner, are dutiable at 60 per cent under this and paragraph 390 for wearing apparel and other articles, made wholly or in part of lace, or in imitation of lace, and for wearing apparel, handkerchiefs, and other articles or fabrics, embroidered in any manner by hand or machinery, galloons, nets or nettings, etc., irrespective of the cost or value of such trimming or embroidery.—T. D. 22868, G. A. 4879.

(*g*) Cotton braids, intended to be manufactured into shoe laces, though not trimmings, are dutiable under this paragraph. The intention that the word "including" was used, not by way of specification, but by way of addition, is shown by a comparison of the acts of 1897 and 1894, indicating that braids were intentionally taken out of the provisions of paragraph 322 for manufactures of cotton aud put in the 60 per cent paragraph, irrespective of the use to which they may be applied.—Hiller *v.* United States, (C. C. A.), (106 Fed. Rep., 73).

(*h*) Strips of cotton cloth, about 2¾ inches in width, without hem or selvage, and having an ornamental design in red running lengthwise in the fabric in three parallel lines printed thereupon and used as ornamental attachments to night garments, are not dutiable as countable cotton cloth under the provisions

of the cotton schedule, act of 1897, but are properly dutiable as "trimmings," at the rate of 60 per cent ad valorem, under this paragraph. The courts have decided that the word "trimming" has no signification in trade differing from its ordinary and popular meaning. (Saltonsall *v.* Wiebusch, 156 U. S., 601.) That which is used in the nature of ornamenting, embellishing, decorating, improving the appearance of, or giving a finished effect to, a garment or an article, is necessarily a "trimming" in the full understanding and common acceptance of the word.—T. D. 23542, G. A. 5084.

(*a*) Braids, etc., composed of cotton and other vegetable fiber, and other materials, including such as are known as "Battenberg braids," "crown braids," "featherstitch braids," "feather-edge braids," "guipure lace braids," "herringbone braids," "honiton braids," "linen bobbins," "novelty braids," "renaissance braids," "rickrack braids," "star braids," "wave braids," and by various other names, and which are of the same general character as those that were the subject of G. A. 4326, are dutiable at 60 per cent ad valorem under this paragraph.—Hiller *v.* United States (106 Fed. Rep., 73), followed; T. D. 23564, G. A. 5096.

(*b*) Flax towels having both ends finished with a scalloped edge, the edges being overstitched and the stitching done on an ordinary sewing machine and not an embroidery machine, are not embroidered articles.—T. D. 24243, G. A. 5282.

(*c*) Lace curtains made partly on Nottingham lace curtain machines and partly on other machines are dutiable under this paragraph and not under paragraph 340.—T. D. 21942, G. A. 4641; In re Smith (108 Fed. Rep., 800), and Smith *v.* Read (111 Fed. Rep., 795), cited and followed; T. D. 24263, G. A. 5291.

(*d*) Linen bobbins consisting of braided linen fillets about one-eighth of an inch wide and 3 yards long, put up in small bundles, are commercially known as "tapes," and, as such, properly dutiable under this paragraph.—Wolff *v.* United States (116 Fed. Rep., 1023), reversing T. D. 20515, G. A. 4326, followed; T. D. 24302, G. A. 5302.

(*e*) Trimmings, stamped or cut by machine out of cotton velveteen fabric, which have undergone a further finishing process on another and different machine by having a heavy silk cord sewed around the edges of the trimming and a lace design sewed on the back, are dutiable under this paragraph and not under paragraph 315.—T. D. 24496, G. A. 5354.

(*f*) Ladies' cotton collars made of small tuckings are not dutiable as articles made wholly or in part of tuckings but as articles of wearing apparel under paragraph 314.—T. D. 24509, G. A. 5357.

(*g*) Cotton nets or nettings, cut into narrow strips or small pieces and designed for use in lining the sides and crowns of hats, being known as hat tips, strips, and sides, are dutiable under the provision herein for nets or nettings.—Tilge *v.* United States (115 Fed. Rep., 254), affirming T. D. 16808, G. A. 3327, followed; T. D. 24784, G. A. 5476.

(*h*) Braids composed wholly of hemp are dutiable as braids of vegetable fiber and not as manufactures of hemp not specially provided for under paragraph 347. The eo nomine provision for braids of vegetable fiber being more specific than the provision for manufactures of hemp not specially provided for.—T. D. 24972, G. A. 5569.

(*i*) Garnitures, hussar sets, and other completed unities, known in the trade as ornaments and bought and sold by the dozen or gross, held to be dutiable as manufactures according to the component material of chief value, and not as trimmings.—United States *v.* Garrison (127 Fed. Rep., 1022; T. D. 25072), affirming (121 id., 149), reversing T. D. 21060, G. A. 4425, followed; T. D. 25254, G. A. 5664.

(*a*) Cotton labels upon which fancy initials are embroidered are dutiable at 60 per cent under the proviso to this paragraph.—T. D. 26006, G. A. 5907.

(*b*) Machine scalloping is not embroidery.—T. D. 26030, G. A. 5918.

(*c*) Cotton knit shawls are not imitation cotton lace wearing apparel.—T. D. 26369, G. A. 6040.

(*d*) Button material such as is specified in paragraph 413, when embroidered, falls within the proviso to this paragraph, and is dutiable thereunder at 60 per cent.—T. D. 26371, G. A. 6042.

(*e*) Congress canvas, camille canvas, and other cotton fabrics, ecru or white in color, fabricated with a plain weave of hard-twisted threads, so that the open effect of the meshes is preserved by the character of the threads used, are properly dutiable at the rate of 60 per cent ad valorem as etamines under the provisions of this paragraph. In the construction of tariff laws a word used in a tariff act may be susceptible of a free trade meaning as designating a special group of articles such as etamines, although each article is always bought and sold by its specific trade name, such as congress canvas or camilla canvas, and none by the group designation. In re Herrman (56 Fed. Rep., 477), followed. Articles having a distinct trade name and use, made of etamines, having passed beyond the category of such and become distinct and separate articles in the trade, when made of cotton yarns are properly dutiable according to count of threads, weight, value, etc., under the provisions of paragraphs 304 to 309.—T. D. 26692, G. A. 6147.

(*f*) Tents composed in chief value of cotton, upon which are appliqued various figures and designs, are dutiable as appliqued articles.—T. D. 26832, G. A. 6190.

(*g*) Embroidery defined to be an ornamental design produced by needlework upon the surface of a fabric.—T. D. 26853, G. A. 6205.

(*h*) Cotton braids, both flat and tubular, imported in lengths of from 120 to 144 yards, which are intended to be used in making shoe laces, being cut into suitable lengths and tagged for the purpose, are dutiable as cotton braids.—Barthels Manufacturing Company *v.* United States (T. D. 26903), followed; T. D. 26954, G. A. 6245.

(*i*) Certain braided articles varying from one-eighth to one-half of an inch in width, made of cotton, found to be commercially known as tapes.—T. D. 27060, G. A. 6278.

(*j*) Braids composed wholly or in chief value of ramie are dutiable as braids of vegetable fiber and not as manufactures of ramie.—United States *v.* Rosenberg (145 Fed. Rep., 343; T. D. 27033, reversing Rosenberg *v.* United States (T. D. 25833), and affirming Abstracts 1230/32 (T. D. 25261), followed; T. D. 27062, G. A. 6280.

(*k*) The proviso to this paragraph is limited in the scope of its application to articles and fabrics ejusdem generis with wearing apparel, textile fabrics, etc., and does not apply to embroidered fans.—T. D. 24073, G. A. 5235.

(*l*) Narrow filets of cotton, braided on a braiding machine, held to be dutiable as tapes and not as braids.—Ranft *v.* United States (T. D. 25180), reversing without opinion T. D. 24287, G. A. 5297, followed; T. D. 25216, G. A. 5650.

(*m*) Embroidered articles and fabrics composed of ramie are dutiable at 60 per cent by virtue of the proviso in this paragraph relative to embroideries.—Sternfeld *v.* United States (T. D. 27773), affirming by consent T. D. 24968, G. A. 5565, followed; T. D. 27794, G. A. 6506.

(*a*) Embroidered hosiery is dutiable under the provisions of paragraph 318 except when the rate of duty therein levied is less than 60 per cent; in which event the hosiery is dutiable at the latter rate by virtue of the proviso to this paragraph.—Carter *v.* United States (143 Fed. Rep., 256; T. D. 27135), affirming 137 id., 978; T. D. 26220, followed; T. D. 27344, G. A. 6365.

(*b*) It is familiar doctrine that a proviso is to be strictly construed and that it is to be confined to what precedes it, but it is equally fundamental that when, by the terms of the proviso, it was manifestly intended to apply to the entire act generally, it must be so treated and construed.—Ibid.

(*c*) Articles made of cotton braid, thread, and rings, and which are commercially known as "Renaissance lace motifs," are dutiable as laces or articles made wholly or in part of lace.—Cohen *v.* United States (suit 4127, T. D. 27430), affirming T. D. 26750, G. A. 6163, followed; T. D. 27441, G. A. 6386.

(*d*) Articles commercially known at and prior to the passage of the tariff act of 1897 as "featherstitch braids" are dutiable under the provisions for cotton braids in this paragraph.—Vom Baur *v.* United States (141 Fed. Rep., 439; T. D. 26456), affirming T. D. 25480, G. A. 5744, followed; T. D. 27506, G. A. 6404.

(*e*) Embroidered parasols are dutiable under the proviso to this paragraph as embroidered articles, the rate therein levied being higher than that imposed by paragraph 462.—T. D. 27634, G. A. 6450.

(*f*) Where threads are withdrawn from a woven fabric or article, whether the same is known in trade as "drawnwork," "napkins," "doilies," or other name, and other threads introduced, forming out of the remaining warp or weft or either such threads a figure, but making no figure out of the threads alone thus introduced, such an article is and continues to be one with drawn threads only; but where out of the threads introduced and by the manipulation of these threads alone a figure is formed, which figure is a lace figure or is in imitation of some lace figure or effect, such an article is in part of lace or in part in imitation of lace; when, however, such figure formed of such extra threads alone is not in imitation of any lace figure or effect, but is ornamental, such is an embroidery, and the article is to that extent embroidered.—T. D. 27644, G. A. 6452.

(*g*) Embroidered cotton gloves are dutiable under the proviso to this paragraph and not as cotton wearing apparel under paragraph 314.—T. D. 27663, G. A. 6461.

(*h*) Braids made of cotton or other vegetable fiber and india rubber are dutiable at 60 per cent under this paragraph irrespective of the value of the rubber component.—Hague *v.* United States (73 Fed. Rep., 810), followed; T. D. 27778, G. A. 6496.

(*i*) Cotton shirts embroidered with initial letters are dutiable under the specific provision in this paragraph for wearing apparel embroidered with a letter or monogram. The embroidery work need not necessarily be ornamental in character to bring the articles on which it appears within the scope of this provision. Expressions of opinion in T. D. 26853, G. A. 6205, and T. D. 27663, G. A. 6461, not in harmony with this view are to be considered as modified accordingly.—T. D. 28170, G. A. 6589.

(*j*) Screens composed of wooden frames bound together in wings or sections with cords, the frames surrounding panels of cotton embroidered or appliqued, are dutiable as embroidered or appliqued articles.—T. D. 28204, G. A. 6605.

(*a*) The proviso to this paragraph extends to every schedule in the tariff act unless there is specific language to expressly withdraw the article from the effect of that provision.—Ibid.

(*b*) Furniture, embroidered, is properly dutiable at the rate of 60 per cent by virtue of the proviso to paragraph 339.—T. D. 28293, G. A. 6635.

(*c*) Women's collar and cuff sets made of Battenberg braids in imitation of lace are dutiable under the provision contained in this paragraph for "articles made in imitation of lace," which phrase does not appear to have any trade meaning or to be other than merely a descriptive phrase.—United States *v.* Hesse (158 Fed. Rep., 407; T. D. 28519), reversing (154 id., 171; T. D. 27980), and affirming (T. D. 27086, G. A. 6283).

(*d*) Scarfs, collars, fichus, ties, and similar articles of wearing apparel, made wholly or in part of cotton or other vegetable fiber, are dutiable as wearing apparel made wholly or in part of lace and not as articles of cotton wearing apparel including neckties or neckwear.—Goldenberg *v.* United States (130 Fed. Rep., 108; T. D. 25220), affirming 124 Fed. Rep., 1003, and T. D. 22868, G. A. 4879, followed; T. D. 25844, G. A. 5866; affirmed without opinion in Goldenberg et al., v. United States (suits 3764, etc.), T. D. 27093.

(*e*) Lace collars composed wholly or in chief value of cotton are dutiable as wearing apparel made wholly or in part of lace and not as articles of wearing apparel including neckties, or neckwear. The contention of the importer that the term "lace articles" means only an article that is made from lace in the piece, overruled.—Goldenberg *v.* United States (152 Fed. Rep., 658; T. D. 27894), affirming T. D. 27113, G. A. 6290.

(*f*) Braids made of horsehair and cotton held to be dutiable by similitude as cotton braids.—T. D. 24817, G. A. 5496.

(*g*) Netting bags composed of jute fibers resembling twine are not ejusdem generis with the nets or nettings provided for in this paragraph.—Ederer *v.* United States (T. D. 25111), followed; T. D. 25193, G. A. 5639.

(*h*) Cotton crocheted bands or yokes, 12 to 15 inches in length and an inch wide, used as a trimming on women's waists, held to be dutiable as manufactures of cotton and not as cotton lace articles. Lowenthal *v.* United States (147 Fed. Rep., 774; T. D. 27091), followed; T. D. 27221, G. A. 6320.

(*i*) The word "etamines," as used in this paragraph, is used in a denominative and not in a descriptive sense, and, as such, embraces only such goods as were in the trade and commerce of this country on July 24, 1897, so generally and uniformly known. Certain goods held not so known, and others, held dutiable as etamines by reason of the presumption of correctness attending the return of the collector, and in the absence of evidence disproving the same.—T. D. 25580, G. A. 5790.

(*j*) The uniformly attendant characteristics of goods generally and uniformly known as "etamines" in this country described, and certain goods held not generally or uniformly known in this country as "etamines" or "vitrages."—T. D. 26062, G. A. 5928.

(*k*) Certain varieties of drawn work held not to be dutiable as articles made in imitation of lace.—United States *v.* Ullman et al. (139 Fed. Rep., 3; T. D. 26271), affirming (131 id., 649; T. D. 25363) and reversing, T. D. 24373, G. A. 5329.

(*l*) Women's corsets made chiefly of cotton, trimmed on the upper border with cotton lace, are dutiable as wearing apparel "made wholly or in part of lace."—Wanamaker *v.* United States (120 Fed. Rep., 16).

(*a*) In the fabrication of braids made of cotton and india rubber, it was found that nine-tenths of the cost of the labor involved was bestowed on the braiding of the cotton threads around the rubber filaments. It was held proper in determining component material of chief value to add this amount to the value of the cotton component, making the braids dutiable as braids in chief value of cotton, notwithstanding that in their condition as thread the rubber exceeded the cotton in value.—Calhoun *v.* United States (122 Fed. Rep., 894), affirming T. D. 20554, G. A. 4332.

(*b*) Cotton fish netting is not ejusdem generis with the nets or nettings provided for herein, and is not dutiable as such, but as manufactures of cotton.—Ederer *v.* United States (T. D. 25111).

(*c*) Three-panel folding screens with wooden frames, the panels being of silk and embroidered and having inside a printed picture covered by a glass frame, are dutiable as embroidered articles by virtue of the proviso to this paragraph. The doctrine of noscitur a sociis has here no application.—Lichtenstein *v.* United States (154 Fed. Rep., 736; T. D. 27919).

(*d*) Wall mottoes, made of perforated pasteboard, with pictures appliqued and texts embroidered thereon, are dutiable as embroidered or appliqued articles.—Kaufmann *v.* United States (128 Fed. Rep., 468; T. D. 25043).

(*e*) Woven articles of flax in which an openwork ornamental effect was produced by drawing out certain of the warp or weft threads or both, and by the interjection of different and independent threads, are dutiable under the provision for goods "in imitation of lace * * * and other articles or fabrics embroidered." While there is some doubt whether these articles are made in part in imitation of lace, it is clear that certain of the ornamental work is embroidery.—Beach *v.* Sharpe (154 Fed. Rep., 543; T. D. 28281).

(*f*) Certain narrow woven fabrics with interwoven patterns or effects along the edge thereof, and similar articles colored and ornamented with raised effects found to be trimmings and featherstitch braids, respectively, and not bindings as claimed.—T. D. 28457, G. A. 6671.

(*g*) It was the evident intention of Congress to grade the duties on handkerchiefs in accordance with the advancement of the goods in condition, and accordingly hemstitched lace-trimmed handkerchiefs are dutiable as made in part of lace rather than as hemstitched handkerchiefs.—T. D. 28594, G. A. 6688.

(*h*) Linen shirt waists each consisting of several pieces of embroidery and one piece of plain cloth packed in separate cartons, sold as entireties and intended to be used as such, are dutiable as wearing apparel partly manufactured, and being embroidered, are dutiable under paragraph 339 by virtue of the proviso therein.—T. D. 28622, G. A. 6691.

(*i*) Certain narrow articles, though made by weaving and not by braiding, found to be commercially known as featherstitch braids and held to be dutiable under the provision for braids and not as tapes or bindings.—Baruch *v.* United States.—T. D. 28579.

DECISIONS UNDER THE ACT OF 1894.

(*j*) Braids made of cuba bast are dutiable as braids and not free under paragraph 417 as braids composed of straw, etc.—T. D. 15982, G. A. 3006.

(*k*) Braids composed of hemp are dutiable as braids composed of vegetable fiber and not under paragraph 277 as a manufacture of hemp.—T. D. 16346, G. A. 3175.

(*a*) Ruffled cotton curtains held dutiable as articles made in part of ruffings.—Brill *v.* United States (123 Fed. Rep., 845).

(*b*) Certain articles held to be galloons and not trimmings.—Meyer *v.* United States (124 Fed. Rep., 296).

(*c*) Galloons composed of cotton held dutiable as such and not as manufactures of cotton, nor as embroidered articles of cotton.—T. D. 16014, G. A. 3038; T. D. 16484, G. A. 3237.

(*d*) Galloons of silk and of vegetable fiber comprising a variety of fancy trimmings, embroidered, and having lace or applique effect, both edges of which are escalloped or otherwise unevenly broken, being thus distinguished from laces and edgings which have but one irregular edge, and from insertings or insertions, both edges of which are uniformly straight or unbroken, are dutiable under paragraphs 263 and 300.—T. D. 18740, G. A. 4053.

(*e*) Pique trimmings are commercially known as braids, are dutiable as such and not as trimmings.—T. D. 16967, G. A. 3395.

(*f*) Dress trimmings composed of cotton, known commercially as crochet trimmings, and also as crochet gimps, are dutiable as gimps and not as trimmings.—T. D. 17152, G. A. 3469.

(*g*) Cotton hat trimmings of the variety called galloons are dutiable as galloons and not as trimmings.—Wotton *v.* United States (C. C.), (84 Fed. Rep., 954).

(*h*) Furniture or border lace of cotton is dutiable as lace and not as a manufacture of cotton.—T. D. 16971, G. A. 3399.

(*i*) Lace composed of cotton and of flax is dutiable under this paragraph.—T. D. 17277, G. A. 3539.

(*j*) Window curtains and other articles of cotton or other vegetable fiber, composed wholly or in part of lace, are dutiable as lace window curtains and not as manufactures of cotton or of vegetable fiber.—T. D. 17277, G. A. 3539.

(*k*) Scalloped edgings and insertings, cotton lace net foundation or body, with cotton applique tamboured thereon in different designs, intended and adapted for use as parts of window curtains, are dutiable as edgings, etc., and not as countable cottons nor as manufactures of cotton.—T. D. 17277, G. A. 3539.

(*l*) Pillow shams, bed sets, bureau sets, covers, doilies, tidies, runners, and toilet sets, consisting of a foundation of lace net or other fabric composed of cotton or other vegetable fiber, with ornamental figures tambured or embroidered thereon, are dutiable under this paragraph and not as manufactures of cotton or of other vegetable substance.—T. D. 17277, G. A. 3539.

(*m*) So-called "flounces," or "flouncings," of silk and cotton lace net or netting, in width from about 6 to 14 inches, ornamented with figures in various designs wrought by hand or produced on a lace machine or frame, and having one escalloped or otherwise irregular edge or border, constituting different varieties of silk and cotton lace, used chiefly in making or trimming the skirts of women's costumes, belong to the class of articles known commercially as laces. See T. D. 17752, G. A. 3738; T. D. 17754, G. A. 3740, and Muser Brothers *v.* United States (March 14, 1901, no opinion).—T. D. 22989, G. A. 4917.

(*n*) Silk and cotton net or netting, cambric, muslin, or other woven cloth, in width from about 6 to 40 inches or more, having figures in different designs wrought thereon by hand or on the "schiffli," or other embroidery machine, used chiefly in making or trimming the skirts of women's costumes, usually known in trade as "embroidered flouncings," or "lace and embroidered floun-

cings," are comprehended by the commercial terms "embroideries" or "laces."—T. D. 22989, G. A. 4917.

(*a*) Articles woven wholly or in chief value of cotton threads, of various colors with straight or plain selvaged edges which are from 1 inch to 2½ inches wide and in pieces of various lengths, and which are used chiefly or wholly as bands in trimming men's hats, are dutiable as trimmings and not as galloons, countable cottons, or otherwise.—T. D. 23280, G. A. 4991.

(*b*) The term "galloons" as generally understood in trade on August 29, 1894, and prior thereto, and since, relates to fancy trimmings with lace or embroidery effects and with corresponding escalloped or otherwise uneven edges or borders.—Id.

(*c*) Cotton lace lambrequins, an adjunct of curtains and used in connection with curtains, are dutiable under this paragraph and not as manufactures of cotton.—T. D. 17342, G. A. 3562.

(*d*) Manufactures of cotton from about one-half to 1 inch in width, one edge being straight and the other escalloped, ornamented either with openwork effects or with figures resembling embroidery, and designed for use in trimming women's corsets or other garments, are dutiable as edgings and not as manufactures of cotton or of silk nor as braids or galloons.—T. D. 19033, G. A. 4081.

(*e*) Cotton or flax netting is dutiable as netting and not as a manufacture of cotton or of flax.—T. D. 16111, G. A. 3075.

(*f*) Cotton nets, known commercially as quillings, dutiable as nettings and not as manufactures of cotton.—T. D. 16205, G. A. 3084.

(*g*) Cotton nets or nettings dutiable as nettings and not as manufactures of cotton.—T. D. 16311, G. A. 3140; T. D. 17277, G. A. 3539.

(*h*) Mosquito nettings or mosquito bars dutiable as nettings and not as manufactures of cotton.—T. D. 16530, G. A. 3248.

(*i*) Cotton net hat sides are dutiable as nettings and not as wearing apparel nor as manufactures of cotton.—T. D. 16808, G. A. 3327.

(*j*) Cambric muslin, net or netting, including such as is sometimes called vitrages or borders, with ornamental figures tamboured thereon with hand or machinery, or having a frilled or ruffled border, designed for use as sash curtains, composed of cotton, are dutiable as tamboured articles and not as countable cottons nor as manufactures of cotton.—T. D. 17277, G. A. 3539.

(*k*) Embroidered cotton doilies dutiable as embroidered articles and not as wearing apparel nor as manufactures of cotton.—T. D. 16583, G. A. 3279.

(*l*) Embroidered cotton flouncings are dutiable as embroideries and not as countable cottons nor as manufactures of cotton.—T. D. 17754, G. A. 3740.

(*m*) Dotted swisses, a bleached cotton cloth sometimes called mull or muslin, the dots or figures embroidered by hand or machinery, held dutiable as embroidered articles and not as manufactures of cotton nor as countable cottons.—T. D. 16284, G. A. 3113.

(*n*) Woven fabrics and nettings in the piece, with plain or one escalloped or fancy edge, composed of cotton or other vegetable fiber, embroidered or tamboured, and known variously as dotted or figured swisses, sash muslin, muslin sash curtain, frilled muslin cloth, frilled sash muslin, sash lace borders, Trouville batiste, allovers, embroidered flouncings or flounces, etc., are dutiable as embroidered or tamboured articles.—T. D. 18603, G. A. 4001.

(*o*) Table linen composed of linen, with initials embroidered quite elaborately for purposes of ornamentation, held dutiable as embroidered articles.—T. D. 17812, G. A. 3746.

(*a*) Certain napkins and tablecloths held to be substantially embroidered and dutiable as embroidered articles and not as manufactures of flax.—Wells, Fargo & Co. *v.* United States (C. C.), (99 Fed. Rep., 431).

(*b*) Pillowcases, napkins, sheets, etc., of linen, with embroidered initials or monograms, are dutiable as embroidered articles and not as manufactures of flax. It is not necessary in order to bring them within this paragraph to show that they are either commercially or popularly known as embroideries.—T. D. 17262, G. A. 3524.

(*c*) Cotton "plastrons" or "zachens" held dutiable as embroidered articles and not as wearing apparel.—T. D. 16477, G. A. 3230.

(*d*) Embroidered velvet slipper vamps in the piece are embroidered articles.—T. D. 17060, G. A. 3441.

(*e*) Embroidered linen tidies are embroidered articles.—T. D. 15837, G. A. 2937.

(*f*) Embroidered or tamboured cotton tidies are embroidered articles.—T. D. 15844, G. A. 2944.

(*g*) Cotton ribbons or hat bands are trimmings.—T. D. 16093, G. A. 3057.

(*h*) Cotton fluting designed for curtain trimmings are dutiable under this paragraph.—T. D. 17739, G. A. 3725.

(*i*) Fancy crochet trimmings composed of cotton and having one edge scalloped are commercially known as crochet edgings and not as braids nor by the names of any of the articles enumerated in paragraph 263, act of 1894, are dutiable as edgings.—T. D. 17174, G. A. 3491.

(*j*) Cotton beading composed of narrow strips of cotton, about half an inch in width, and ornamented on either edge with a chain of openwork and embroidery, used for trimming ladies' and children's garments, is dutiable as trimming.—T. D. 17950, G. A. 3825.

(*k*) Trimmings composed of cotton or other vegetable fiber is dutiable as trimmings.—T. D. 18632, G. A. 4030.

(*l*) Trimmings composed of cotton and having one edge scalloped and known commercially as galloons are dutiable as galloons.—T. D. 17174, G. A. 3491.

(*m*) Bands of cotton 165 millimeters in length and of suitable width to be made into collars and cuffs are dutiable as trimmings—T. D. 18519, G. A. 3975.

(*n*) Ruffled cotton curtains are dutiable as articles made of rufflings.—T. D. 15960, G. A. 2984.

(*o*) Cotton rufflings described as esprit fluting is dutiable as ruffling.—T. D. 17277, G. A. 3539.

(*p*) Ruffled, fluted, or frilled parasol covers, of cotton, cotton or muslin curtains, are dutiable under this paragraph.—T. D. 17334, G. A. 3554.

(*q*) Pt. Bruges flouncings, cotton guipure net top flounces, light ecru, cotton point de Venise flouncing, etc., held dutiable under this paragraph.—T. D. 17752, G. A. 3738.

(*r*) Tamboured covers of linen are dutiable as tamboured articles.—T. D. 15833, G. A. 2933.

(*s*) Tamboured tidies of cotton are dutiable as tamboured articles.— T. D. 15833, G. A. 2933.

(*t*) Tamboured cotton sash cloth, a cotton fabric tamboured or embroidered or embroidered on tamboured and embroidered, is dutiable as tamboured or embroidered articles.—T. D. 16101, G. A. 3065.

(*a*) Tamboured cotton sash nets in the piece held to be tamboured articles.—T. D. 16106, G. A. 3070.

(*b*) Tamboured pillow shams are tamboured articles.—T. D. 17488, G. A. 3627.

(*c*) Embroidered cotton handkerchiefs held dutiable as embroidered handkerchiefs and not under paragraph 258 (1894) as handkerchiefs.—T. D. 16091, G. A. 3055.

(*d*) Handkerchiefs composed of cotton or other vegetable fiber, embroidered and escalloped are dutiable as embroidered handkerchiefs.—T. D. 16212, G. A 3091; T. D. 17269, G. A. 3531.

(*e*) Handkerchiefs composed of cotton or other vegetable fiber, embroidered and hemstitched, are dutiable as embroidered handkerchiefs.—T. D. 17269, G. A. 3531.

(*f*) The term "embroidered handkerchiefs" is descriptive and not a commercial designation. It is therefore immaterial whether the handkerchiefs are or are not known commercially as embroidered and hemstitched handkerchiefs or embroidered and scalloped handkerchiefs.—T. D. 17269, G. A. 3531.

(*g*) White revered and hemstitched handkerchiefs composed of cotton or other vegetable fiber and ornamented with a single row of fancy stitching of the style called featherstitch, in the nature of embroidery, are embroidered handkerchiefs.—T. D. 20660, G. A. 4351.

(*h*) All embroidered handkerchiefs, whether they are hemstitched, imitation hemstitched, scalloped, initialed, plain, reverse, or otherwise, are dutiable as embroidered handkerchiefs, the term being descriptive and not a commercial or trade designation.—Carson *v.* Nixon (C. C. A.), (90 Fed. Rep., 409); Field *v.* United States (C. C. A.), (1d. 412).

(*i*) The commercial designations "laces" and "lace" are not confined to lace which is sold by the yard only but may include articles made of lace.—United States *v.* Van Blankensteyn (C. C.), (91 Fed. Rep., 977).

(*j*) Tidies made of flax and known commercially as "Renaissance tidies" or "Renaissance tidies" made of tape, thread, and rings, are dutiable as laces or articles made wholly or in part of lace, and not as manufactures of flax. Reversing T. D. 16728, G. A. 3316.—United States *v.* Van Blankenstyen (C. C.), (91 Fed. Rep., 977).

(*k*) Dotted Swisses, being white, bleached, woven, cotton fabrics in the piece, embroidered after leaving the loom, by an additional process of manufacture, though not known in commerce as embroideries, are dutiable as embroidered articles, and not under the countable clauses. Reversing the Circuit Court.—United States *v.* Einstein (C. C. A.), (78 Fed. Rep., 797).

(*l*) Window curtains, lambrequins, parasol covers, bed sets, pillow shams, tidies, and other articles composed of cotton or other vegetable fiber, made wholly or in part on the Nottingham lace machine, the "schiffli" or other machine, or by hand from patterns drawn or stamped on oilcloth or other material, or on cushions or otherwise with needle and thread, are dutiable as laces and lace articles, this paragraph not being restricted to articles made from trimmings or border laces which are sold by linear measure, but applicable to articles having the generic terms "lace" or "laces" irrespective of the method of production or subordinate trade designation.—T. D. 21917, G. A. 4630.

(*m*) Narrow woven fabrics with perfectly straight or plain selvaged edges or borders (composed wholly or in chief value of cotton) used chiefly for hat bands on men's hats are dutiable as galloons when the width does not exceed 1 inch

and as trimmings when the width is between 1 and 2½ inches.—United States *v.* Graef (127 Fed. Rep., 688; T. D. 24975), reversing 120 id., 1015, and affirming T. D. 23280, G. A. 4991.

DECISIONS UNDER THE ACT OF 1890.

(*a*) The hexagonal mesh is the essential feature as it is the distinguishing characteristic of lace, the process of its formation being akin to knitting as it is the antithesis of weaving.—T. D. 12352, G. A. 1124.

(*b*) The presence of the hexagonal mesh in a textile fabric is conclusive of the fact that it is a lace—its absence equally conclusive of the fact that it is not a lace.—T. D. 12352, G. A. 1124.

(*c*) Cotton antimacassars, pillow shams, and doilies, held to be cotton laces.—T. D. 10948, G. A. 443.

(*d*) Cotton lace bed sets, curtains, and shams, are laces.—T. D. 11328, G. A. 611.

(*e*) Torchon lace is lace.—T. D. 12117, G. A. 979.

(*f*) Galloons composed of cotton are dutiable as galloons and not as embroidered articles nor as manufactures of cotton.—T. D. 16014, G. A. 3038.

(*g*) Cotton braids made of cotton thread on braiding machines held dutiable as cotton braids and not as manufactures of cotton.—T. D. 10775, G. A. 328.

(*h*) Braids composed of cotton and cotton and silk (cotton chief value) dutiable as braids.—T. D. 12638, G. A. 1287.

(*i*) Novelty braids, narrow openwork materials, of different designs, having feather or looped edges, by means of which they can be joined together and made into trimmings, being composed of cotton, are dutiable as braids and not as trimmings.—T. D. 12835, G. A. 1431.

(*j*) So-called "feather-stitched braids" being an article from one-fourth to one-third of an inch in breadth, woven on a loom and ornamented with certain patterns, "herring bone" and others, are dutiable as cotton braids and not as cotton trimmings.—T. D. 12652, G. A. 1301; T. D. 13872, G. A. 2025; T. D. 14144, G. A. 2143. In re Dieckerhoff (C. C.), (54 Fed. Rep., 161); modifying T. D. 10340, G. A. 61; T. D. 10757, G. A. 310.

(*k*) A cotton fabric, the foundation of which resembles tape, having incorporated therein a continuous narrow braid, the braid crossing the tape at right angles, held dutiable as braids and not as gimps.—T. D. 14307, G. A. 2236.

(*l*) Openwork fabrics with borders composed of cotton and of cotton and linen, known as lace braids and as Honiton braids (cotton chief value), are dutiable as braids or as manufactures of cotton and not as lace. The term "lace braids" is not sufficient to warrant their classification as laces.—T. D. 14501, G. A. 2312.

(*m*) Braids 95 per cent cotton and 5 per cent of other materials, commercially known as "cotton braids," though bought and sold as "cotton hat braids," "cotton fancy braids," etc., and used in the manufacture of hats, are dutiable as braids and not as manufactures of cotton nor as cotton gimps, galloons, webbing, etc., nor as nonenumerated articles nor free under paragraph 518, act of 1890.—Zimmerman *v.* United States (C. C.), (61 Fed. Rep., 938).

(*n*) Nottingham lace curtain nets composed of cotton held dutiable as lace.—T. D. 12352, G. A. 1124.

(*o*) Lace tidies made of cotton thread, metal thread, and worsted yarn, held dutiable as lace.—T. D. 13296, G. A. 1676.

(*a*) Cotton lace invoiced as tatting held dutiable as lace.—T. D. 16204, G. A. 3083.

(*b*) Aprons made of cotton lace held dutiable as articles made of lace and not as wearing apparel.—T. D. 12218, G. A. 1032, reversed; In re Boyd (C. C.) (49 Fed. Rep., 731); reversed (55 Fed. Rep., 599).

(*c*) Embroidery is an ornamentation added to a fabric after its completion and is the work of the needle and not of the loom.—T. D. 11027, G. A. 470.

(*d*) Narrow pieces of cotton material ornamented by silk designs resembling embroidery, held dutiable as embroideries.—T. D. 12345, G. A. 1117.

(*e*) Cotton textile fabrics embroidered with the needle or other device are embroideries.—T. D. 12941, G. A. 1492.

(*f*) Bleached and colored cotton cloth with dots or figures embroidered by hand or machinery are embroideries.—T. D. 15154, G. A. 2680.

(*g*) Cotton bibs embroidered are embroideries.—T. D. 13667, G. A. 1905.

(*h*) Embroidered cambric edgings from St. Gall, composed of black cotton cloth embroidered with black cotton thread, and white cotton cloth embroidered with red cotton thread, held to be embroideries.— T. D. 11079, G. A. 522.

(*i*) Embroidered doilies, tidies, and similar articles composed of cotton and flax are dutiable as embroideries.—T. D. 14159, G. A. 2158; T. D. 14634, G. A. 2392.

(*j*) Frilled or ruffled flouncings of cotton held dutiable as articles embroidered.—T. D. 15847, G. A. 2947.

(*k*) A fabric three-fourths of an inch wide with one scalloped edge composed of cotton ornamented with silk in the nature of embroidery (silk chief value) used in trimming corsets and other articles, known in trade as galloons, edgings, or trimmings, are embroideries.—T. D. 12557, G. A. 1241.

(*l*) Japanese folding screens composed of wood, paper, and cotton cloth, ornamented with flowers, birds, etc. (cotton chief value), assessed as embroideries and claimed to be furniture. Protest overruled because claim was made under wrong paragraph.—T. D. 12379, G. A. 1151.

(*m*) Japanese folding screens composed of wood, paper, and cotton cloth, embroidered by hand with stencil, assessed as embroideries and claimed to be dutiable as manufactures of wood. Protest overruled because claim made under wrong paragraph.—T. D. 12379, G. A. 1151.

(*n*) Certain Japanese screens composed of wood frames covered with embroidered cotton, held dutiable as embroideries, and not as manufactures of wood, manufactures of cotton, manufactures of surface-coated paper, manufactures of paper, or manufactures of grass.—T. D. 13663, G. A. 1901. (See 84 Fed. Rep., 442.)

(*o*) Embroidered linen mats held to be embroideries.—T. D. 14950, G. A. 2579.

(*p*) Textile fabrics composed of cotton known in trade as loom embroideries, embroidered medallions, and loom medallions, from St. Gall, Switzerland, held to be embroideries.—T. D. 12561, G. A. 1245.

(*q*) Muslin hemmed sash or muslin sash net, bleached cotton cloth upon which, with a braid about one-sixteenth of an inch in length, ornamental figures are wrought by a machine, is an embroidered or tamboured article.—T. D. 11026, G. A. 469.

(*a*) Colored jute and cotton plush embroidered with metal (jute and cotton chief value) are embroideries.—T. D. 13202, G. A. 1623.

(*b*) Linen protectors for upholstered railway car seats with a strip of embroidery and embroidered initials held to be embroideries.—T. D. 10725, G. A. 278.

(*c*) Embroidered quilts (cotton chief value), invoiced as satiu quilts (cotton) embroidered and satin quilts embroidered held dutiable as embroideries.—T. D. 12426, G. A. 1164.

(*d*) Cotton shawls slightly embroidered with worsted (cotton chief value), are dutiable as embroideries.—T. D. 13878, G. A. 2031.

(*e*) Linen sheets one end hemstitched and escalloped are embroidered.—T. D. 11070, G. A. 513.

(*f*) Linen table cloths and napkins with elaborately hand-embroidered initials are embroidered articles.—T. D. 11069, G. A. 512.

(*g*) Linen table cloths and napkins with initials embroidered by hand or machinery, the embroidery constituting a conspicuous feature and significant part of the cost, are dutiable as embroideries.—T. D. 12328, G. A. 1100.

(*h*) Embroidered linen scarfs, tablecloths, and doilies are embroideries.—T. D. 12550, G. A. 1234.

(*i*) Tidies composed of cotton, worsted, silk, and metal (cotton chief value), embroidered by hand or machinery are dutiable as cotton embroideries and not as composed in part of worsted.—T. D. 12559, G. A. 1243; modified, T. D. 13884, G. A. 2037.

(*j*) Openwork linen tidies held to be embroideries.—T. D. 13506, G. A. 1808.

(*k*) Tidies composed of flax embroidered with worsted (flax chief value) dutiable as flax embroideries and not as worsted embroideries.—T. D. 14948, G. A. 2577.

(*l*) A fabric made on a loom with a Jacquard attachment and which is not known in trade as "embroidery" or an "article of wearing apparel embroidered by hand or machine" can not be classified under this paragraph as embroidery.—In re Fellheimer (C. C.), (66 Fed. Rep., 720).

(*m*) Articles upon which the only embroidery consisted of a single initial are not dutiable as embroideries.—United States *v.* Amster (C. C.), (71 Fed. Rep., 958).

(*n*) Mousseline brodee, a textile fabric ornamented by hand or machinery, composed of silk is dutiable as embroideries.—T. D. 14394, G. A. 2278.

(*o*) Cotton muslin in pieces 30 yards by 30 inches, having hemmed to one edge a frill about 3 inches wide, with an embroidered, scalloped, or fancy border, and known to the trade as "white frilled muslins" and not as "ruffled flouncings or embroideries," is dutiable as embroideries.—Field *v.* United States (C. C. A.), (73 Fed. Rep., 808).

(*p*) Screens composed of cotton, paper, and wood (the paper being chief value) were not dutiable as furniture or as manufactures of cotton or as manufactures of silk, and having been classified as embroidered articles the classification must be affirmed, though not proper in itself, as the protest named only the paragraphs, above mentioned. Affirming T. D. 13663, G. A. 1901.—Tuska *v.* United States (C. C.), (84 Fed. Rep., 442).

(*q*) Ruffled muslin in curtains, articles made of cotton bordered on one side and one end with ruffling, are dutiable as articles made of rufflings.—T. D. 13965, G. A. 2070.

(*a*) Cotton frillings known as columbus frillings held dutiable as rufflings. Rufflings and frillings are identical, the difference commercially being that in England they are known as frillings and in this country as rufflings.—T. D. 16567, G. A. 3263.

(*b*) Ball fringe composed of cotton used for trimming various articles and known as trimmings held dutiable as such.—T. D. 12457, G. A. 1195; T. D. 12553, G. A. 1237.

(*c*) Cotton hemstitched bands dutiable as trimmings and not as countable cottons nor as manufactures of cotton.—T. D. 15720, G. A. 2901.

(*d*) Silk fringed cotton braid held to be trimmings.—T. D. 15669, G. A. 2850.

(*e*) Cotton curtain trimmings are dutiable as trimmings.—T. D. 17064, G. A. 3445.

(*f*) Corset trimmings composed chiefly of silk and embroidered by hand or machinery, being textile fabrics, are dutiable under this paragraph.—T. D. 10506, G. A. 156, reversed; T. D. 10667, G. A. 251.

(*g*) Edgings, insertings, and trimmings (so-called blattstitch goods) are dutiable as trimmings.—T. D. 15154, G. A. 2680.

(*h*) White and cream colored cotton fringes for trimming window shades or curtains are trimmings.—T. D. 12385, G. A. 1157.

(*i*) Bleached cotton cloth known as muslin, with revered and hemstitched border, invoiced as Swiss hemstitched trimmings, are dutiable as trimmings.—T. D. 14609, G. A. 2367.

(*j*) Goods made of bleached cotton muslin by cutting the same into strips and sewing a double strip of colored cotton to one edge, hemstitched effect being made in the white goods, the goods being invoiced as colored Swiss hemstitched edgings, are dutiable as trimmings.—T. D. 16206, G. A. 3085.

(*k*) Cotton blind lace is dutiable as trimming—T. D. 15325, G. A. 2759.

(*l*) Certain tuckings held dutiable as such.—T. D. 11331, G. A. 614.

(*m*) Plain lawn tucks with machine hemstitched border held to be tuckings.—T. D. 12528, G. A 1212.

(*n*) Pillow shams and cotton cambric or muslin sash net with ornamental figures embroidered by hand or machinery are tamboured articles.—T. D. 14635, G. A. 2393.

(*o*) Pillow shams, bedspreads or sets, bureau sets, toilet sets, and tidies, consisting of a foundation of lace net or other fabric composed of cotton or other vegetable fiber, with ornamental designs tamboured thereon by hand or machinery, are dutiable as tamboured articles.—T. D. 17062, G. A. 3443.

(*p*) Cotton cambric, muslin, and net or netting, including such as is sometimes called vitrages or borders, with ornamental figures tamboured by hand or machinery, intended for use as sash curtains, are tamboured articles.—T. D. 17062, G. A. 3443.

(*q*) Tamboured pillow shams consisting of a fine cotton fabric, ornamented with figures and designs in tamboured work, in general appearance very like embroidery, are dutiable as tamboured articles.—Lahey *v.* United States (C. C. A.), (71 Fed. Rep., 870).

26579—08——29

(*a*) Lace curtains, Nottingham laces, and lace pillow shams, are dutiable under this paragraph.—T. D. 12669, G. A. 1318.

(*b*) Cotton lace window curtains are dutiable as lace window curtains.—T. D. 14380, G. A. 2264; T. D. 16112, G. A. 3076.

(*c*) Cotton lace window curtains in the piece are lace window curtains.—T. D. 14611, G. A. 2369.

(*d*) Scalloped edgings and insertings, having a cotton lace net foundation and cotton applique, tamboured in different designs for use as part of window curtains, are dutiable as lace window curtains.—T. D. 17062, G. A. 3443.

(*e*) Tamboured sash window curtains of cotton in the piece, which requires only cutting and hemming to make them window curtains, are similar articles to lace window curtains.—Lahey *v.* United States (C. C. A.), (71 Fed. Rep., 870).

(*f*) In the phrase "embroidered and hemstitched handkerchiefs" the word "and" should read "or" and hemstitched handkerchiefs are dutiable under this paragraph and not under paragraph 349 (1890) as handkerchiefs.—T. D. 10669, G. A. 253; T. D. 11330, G. A. 613; T. D. 11831, G. A. 822; T. D. 10944, G. A. 439; overruled (53 Fed. Rep., 78; 55 Id., 874).

(*g*) Handkerchiefs composed of cotton the borders formed from separate pieces of fancy-colored cotton cloth, doubled and stitched by machine to the handkerchiefs, held to be hemstitched handkerchiefs.—T. D. 11077, G. A. 520.

(*h*) Embroidered and hemstitched handkerchiefs dutiable as such.—T. D. 10944, G. A. 439.

(*i*) Imitation hemstitched and embroidered handkerchiefs are dutiable as embroidered and hemstitched.—T. D. 14455, G. A. 2301.

(*j*) Hemstitched and embroidered or scalloped handkerchiefs are dutiable as embroidered and hemstitched.—T. D. 14455, G. A. 2301.

(*k*) Linen handkerchiefs trimmed with linen lace are lace handkerchiefs.—T. D. 12551, G. A. 1235.

(*l*) The provision for "embroidered and hemstitched handkerchiefs" covers only handkerchiefs which are both embroidered and hemstitched, and these words can not be taken distributively so as to include handkerchiefs which are embroidered only or hemstitched only. 53 Fed. Rep., 78, affirmed.—In re Gribbon (C. C. A.), (55 Fed. Rep., 874).

(*m*) In affirming the judgment of the Circuit Court it is not to be taken that we concur in the opinion that the embroidered handkerchiefs which are not hemstitched are, by the proviso of this paragraph, dutiable as embroidered textile fabrics. It would seem that they are manufactured articles advanced beyond and outside of the category of textile fabrics, and, like hemstitched handkerchiefs, dutiable under paragraph 349 (1890) as handkerchiefs. We do not decide this proposition definitely, however, because the case is here upon an appeal by the collector only.—Id.

(*n*) Embroidered cotton chemises held to be embroidered wearing apparel.—T. D. 12219, G. A. 1033.

(*o*) Corsets are wearing apparel and embroidered corsets are dutiable under this proviso.—T. D. 12121, G. A. 983.

(*a*) Corsets made of cotton and other material (cotton chief value) ornamented with scalloped edging composed of cotton embroidered with silk held dutiable as embroidered wearing apparel.—T. D. 12635, G. A. 1284; reversed T. D. 15117, G. A. 2643.

(*b*) Embroidered collars made of cotton are embroidered wearing apparel.—T. D. 15409, G. A. 2803.

(*c*) Certain embroidered children's garments (wool chief value), more or less embroidered by hand or machinery with silk and metal threads, dutiable at 60 cents per pound and 60 per cent.—T. D. 12949, G. A. 1500.

(*d*) Silk clocked cotton hose valued at not more than $2 per dozen pair held dutiable as embroidered wearing apparel and not as hose.—T. D. 14327, G. A. 2256.

(*e*) Cotton neckties embroidered with silk (cotton chief value) are embroidered wearing apparel.—T. D. 12382, G. A. 1154.

(*f*) Embroidered cotton neckties dutiable as wearing apparel.—T. D. 13444, G. A. 1781.

(*g*) Nightshirts with embroidered bosoms and wristbands composed of cotton held dutiable as embroidered wearing apparel.—T. D. 12219, G. A. 1033.

(*h*) Certain French underwear for women composed of cotton held to be dutiable as embroidered wearing apparel.—T. D. 11709, G. A. 805.

(*i*) The phrase "materials of which they are respectively composed" refers to the wearing apparel and textile fabrics and not to the material of which the embroideries are composed.—T. D. 12949, G. A. 1500.

(*j*) The main object of the proviso in this paragraph was to prevent the classification by their specific names of articles embroidered with some material, which classification would render them dutiable at a lower rate than embroideries of that material; but such articles may be dutiable at a greater rate, because a higher duty may be imposed upon articles of that specific description.—In re Schefer (C. C. A.), (53 Fed. Rep., 1011).

DECISIONS UNDER THE ACT OF 1883.

(*k*) Cotton lace net is dutiable as lace.—T. D. 10256, G. A. 34.

(*l*) Certain goods held to be cotton laces, the importer failing to appear.—T. D. 10789, G. A. 342.

(*m*) Cotton laces held to be dutiable as such.—T. D. 11188, G. A. 547; T. D. 11329, G. A. 612.

(*n*) Cotton tidies embroidered held dutiable as laces.—T. D. 10914, G. A. 409.

(*o*) Certain laces of silk and cotton found to contain cotton chief value.—T. D. 12342, G. A. 1114.

(*p*) Cotton lace, made up articles, such as collars, cuffs, tidies, borders, parasol covers, etc., though always bought and sold under their specific names, are dutiable as cotton laces and not as manufactures of cotton unless it is established by a preponderance of evidence that the term cotton laces has in trade a special restricted meaning which would exclude such articles.—Sidenberg *v.* Robertson (C. C.), (41 Fed. Rep., 763).

(*q*) Infants' bibs embroidered are dutiable as embroideries.—T. D. 10485, G. A. 135.

(*r*) Caps manufactured of cotton embroidered and embroidered collars, the embroidery extending through the whole of the collar, held dutiable as cotton embroideries.—T. D. 10474, G. A. 124.

(*a*) Cotton goods known in trade and commerce in this country as mosquito net, Hamburg net, Nottingham curtain net, taped and not taped, Nottingham pillow shams, Nottingham tidies, and Nottingham bed spreads" were imported and assessed as cotton laces or embroideries. The importer claimed that they were dutiable as manufactures of cotton. Verdict for the importer as to the mosquito net and Hamburg net and sustaining the collector as to the other importations.—Claflin *v.* Robertson (C. C.), (38 Fed. Rep. 92).

(*b*) Cotton feather-stitch braids commercially known as herringbone trimmings dutiable as trimmings and not as galloons.—T. D. 10340, G. A. 61; T. D. 10757, G. A. 310; T. D. 11872, G. A. 863.

(*c*) Cotton frillings held to be trimmings.—T. D. 10765, G. A. 318.

(*d*) Lace window curtains held to be dutiable as such.—T. D. 11188, G. A. 547.

(*e*) Curtains made of lace the product of the sixteenth and seventeenth centuries held to be dutiable as lace window curtains and not free as collections of antiquities.—Baumgarten *v.* Magone (C. C.), (41 Fed. Rep., 770).

(*f*) Embroidered linen handkerchiefs were dutiable as handkerchiefs under paragraph 334, act of 1883, and not under paragraph 337, as embroideries.—Robertson *v.* Glendenning (132 U. S., 158).

(*g*) Lace articles produced in their completed form as lace and not made up from lace in the running yard are dutiable under the provision for cotton laces in the absence of proof that there is a trade understanding which would exclude such articles from the category of cotton laces.—Mills *v.* Robertson (147 Fed. Rep., 634; T. D. 27509).

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*h*) Cotton Brussels net held to be cotton window curtains.—T. D. 11188, G. A. 547.

(*i*) Slipper patterns made of cotton and embroidered with worsted and designed to be filled with more embroideries are dutiable as embroidered manufactures of cotton and not as manufactures of worsted.—Weihenmyer *v.* Arthur (22 Int. Rev. Rec., 368, 29 Fed. Cas., 595).

(*j*) Slipper cases consisting of cotton canvas embroidered with beads are dutiable as embroidered manufactures of cotton.—Id.

(*k*) Thread lace made wholly by machinery, composed of linen and cotton, first introduced into this country since this act took effect, is dutiable under this schedule and not under schedule D as a manufacture composed wholly of cotton not otherwise provided for.—Lottimer *v.* Lawrence (1 Blatchf., 613; 15 Fed. Cas., 928).

(*l*) Thread laces, being a manufacture of linen and cotton and first introduced into trade in the United States after the passage of this act is dutiable under this schedule and not under schedule D as cotton laces.—Steegman *v.* Maxwell (3 Blatchf., 365; 22 Fed. Cas., 1198).

340. Lace window curtains, pillow shams, and bed sets, finished or unfinished, made on the Nottingham lace-curtain machine or on the Nottingham warp machine, and composed of cotton or other vegetable fiber, when counting five points or spaces between the warp threads to the inch, one cent per square yard; when counting more than five such points
1897 or spaces to the inch, one-half of one cent per square yard in addition for each such point or space to the inch in excess of five; and in addition thereto, on all the foregoing articles in this paragraph, twenty-five per centum ad valorem: *Provided*, That none of the above-named articles shall pay a less rate of duty than fifty per centum ad valorem.

1894 [Not enumerated. Dutiable under paragraph 276, page 431.]

1890 [Not enumerated. Dutiable under paragraph 373, page 431.]

1883 [Not enumerated. Dutiable under paragraph 325, page 431.]

DECISIONS UNDER PARAGRAPH 340, ACT OF 1897.

(*a*) The expression "made on Nottingham lace-curtain machine or on the Nottingham warp machine" does not cover a curtain made partially on such machine and partially on some other machine not a Nottingham.—T. D. 21942, G. A. 4641.

(*b*) Lace-curtain panels, a class of lace articles made to cover glass panels in doors and also lower sashes of windows, are lace window curtains, and where made on the Nottingham lace-curtain machine they are dutiable under this paragraph. Lace curtains made partly on Nottingham lace-curtain machines and partly on other machines are not dutiable under this parargaph, which provides for curtains made on Nottingham machines. Such articles are dutiable under paragraph 339.—T. D. 21942, G. A. 4641; In re Smith (108 Fed. Rep., 800) and Smith *v.* Read (111 Fed. Rep., 795) cited and followed; T. D. 24263, G. A. 5291.

DECISIONS UNDER THE ACT OF 1894.

(*c*) Tidies, doilies, bedsets, window curtains, and other articles composed wholly or in part of renaisauce, Nottingham, and other laces, and which are made either on the Nottingham lace machine, the "schiffli," lace or embroidery machine, or on other machines or frames, or made by hand, are dutiable at 50 per cent. See T. D. 14635, G. A. 2393; affirmed in Lahey *v.* United States (71 Fed. Rep., 870); T. D. 21917, G. A. 4630; United States *v.* Van Blaukeusteyn (91 Fed. Rep., 977); T. D. 23231, G. A. 4977.

341. Plain woven fabrics of single jute yarns, by whatever name known, not exceeding sixty inches in width, weighing not less than six ounces per square yard and not exceeding thirty threads to the square
1897 inch, counting the warp and filling, five-eighths of one cent per pound and fifteen per centum ad valorem; if exceeding thirty and not exceeding fifty-five threads to the square inch, counting the warp and filling, seven-eighths of one cent per pound and fifteen per centum ad valorem.

1894 424½. Burlaps. * * * (Free.)

364. Burlaps, not exceeding sixty inches in width, of flax, jute, or
1890 hemp, or of which flax, jute, or hemp, or either of them, shall be the component material of chief value (except such as may be suitable for bagging for cotton), one and five-eighths cents per pound.

338. Burlaps, not exceeding sixty inches in width, of flax, jute, or
1883 hemp, or of which flax, jute, or hemp, or either of them, shall be the component material of chief value (except such as may be suitable for bagging for cotton), thirty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 341, ACT OF 1897.

(*d*) The phrase "plain woven fabrics" includes double warp fabrics not twilled or figured in any manner in the process of weaving and otherwise falling within the descriptive terms of this paragraph. Certain jute canvas suitable for artists' nse held dutiable under this paragraph and not under paragraph 347.—T. D. 19098, G. A. 4097.

(*e*) Certain double warp jute canvas held dutiable as plain woven fabrics and not as manufactures of jute.—T. D. 22560, G. A. 4785.

(*f*) Coarse jute fabrics, plain woven, known as "buckram" not exceeding 60 inches in width, weighing over 6 ounces per square yard, not exceeding 30

threads to the square inch, are dutiable under this paragraph, the mere process of signing or calendering not being sufficient to make the goods dutiable under paragraph 347 as manufactures of vegetable fiber.—T. D. 20611, G. A. 4337.

(*a*) Canvas woven with double warp and single filling each of single jute yarn, the weaving being plain, is dutiable as a plain woven fabric and not under paragraph 347 as a manufacture of vegetable fiber.—United States *v.* Lamb (C. C.), (99 Fed. Rep., 262).

(*b*) "Plain woven fabrics" mean "plain" as distinguished from twilled or figured effects produced in the process of weaving.—T. D. 23386, G. A. 5035.

(*c*) Bagging composed of plain woven single jute yarns of comparatively fine texture, suitable for the bagging of beans, potatoes, and other products, and which is not suitable ordinarily for the bagging of cotton, but only so in exceptional cases, as for bagging what is known as Sea Island cotton, is not "bagging for cotton" within or dutiable under the provisions of paragraph 344, and is not dutiable under the provisions of paragraph 347 as a "manufacture of vegetable fiber," but is properly dutiable as a "plain woven fabric of single jute-yarns" according to width, count of threads, and weight, under the provisions of this paragraph, that being more specific than said paragraph 347. Suitable for covering cotton means practically fit or appropriate for such use as indicated by the common use of those who bale cotton for shipment or transportation. When an article is commonly used for a given purpose it may be said to be "suitable" for such purpose; when not so used it can not ordinarily be said to be "suitable."—Chew Hing Lung *v.* Wise (176 U. S., 156) followed; T. D. 23719, G. A. 5135.

(*d*) Certain colored fabrics known as monks' cloth, woven double in warp and weft, from jute yarns not advanced beyond the condition of singles, are, when weighing not less than 6 ounces to the square yard, and not exceeding 60 inches in width, dutiable under this paragraph, as "plain woven fabrics of single jute yarns." The word "single" refers only to the condition of the yarns and not to the manner of weaving.—T. D. 24191, G. A. 5269.

(*e*) Bagging composed of plain woven single jute yarns of comparatively fine texture, suitable for the bagging of beans, potatoes, or other products, and not suitable ordinarily for the bagging of cotton is not dutiable as bagging for cotton.—T. D. 23719, G. A. 5135.

(*f*) Jute fabrics, known on the Pacific coast and used as hop cloth, made of plain woven fabrics of single jute yarns of a comparatively fine texture, and not ordinarily suitable for covering cotton, are dutiable according to count of threads and weight under this paragraph.—T. D. 24566, G. A. 5378.

DECISIONS UNDER THE ACT OF 1894.

(*g*) The fact that articles which in their natural color are known as burlaps are dyed or colored does not necessarily change their classification. *Held*, that dyed, colored, or striped burlaps of jute are free as burlaps and not dutiable as manufactures of jute.—T. D. 14379, G. A. 2263; T. D. 16848, G. A. 3367; and United States *v.* White (not reported) followed; T. D. 22988, G. A. 4916.

DECISIONS UNDER THE ACT OF 1890.

(*h*) Burlaps proper have single warp and single weft.—T. D. 12713, G. A. 1362.

(*i*) Burlaps is a commercial term of American origin and is understood to mean in trade a coarse, textile fabric, composed of flax, hemp or jute (but more recently of jute only), plain woven in a single weft and single warp, varying

in width from 12 to 216 inches, and in weight from 16 to 20 ounces per yard.—T. D. 12357, G. A. 1129.

(*a*) A coarse textile fabric made of jute held dutiable as burlaps.—T. D. 14323, G. A. 2252.

(*b*) Jute scrims are dutiable as burlaps.—T. D. 14545, G. A. 2337.

(*c*) Jute cloth, single warp and single weft, checked with red and yellow stripes, used for making fancy bags for covering horses, sometimes called Hessians on Hessian cloth, is dutiable as burlaps.—T. D. 14379, G. A. 2263.

(*d*) Blue striped jute cloth single warp and single weft made of jute, used for making bags, chiefly for packing hams, is burlaps.—T. D. 14379, G. A. 2263.

(*e*) Goods made of jute plain woven, with a single warp and single weft, from 18 to 24 inches wide, containing variously from 11 to 13 threads, warp and weft, respectively, to 19 by 23 threads, known as "burlaps," "canvas," "military canvas," and "padding," are dutiable as burlaps.—T. D. 12357, G. A. 1129; affirmed, In re White (C. C.), (53 Fed. Rep., 787).

(*f*) A coarse woven fabric composed of jute, with single warp and weft, containing from 26 to 34 threads to the square inch, suitable for use as padding for men's clothing and also for making bags, often designated in trade as padding, military canvas, or clothiers' canvas or parceling, but also commercially known as burlaps, held dutiable as burlaps.—T. D. 12570 G. A. 1254.

(*g*) The act of 1883 (paragraph 334) provided especially for a duty on padding and canvas different from burlaps (paragraph 338), but the act of 1890 omitted any special mention of padding or canvas. *Held*, that as jute padding or canvas is a species of burlaps, they are now dutiable as such.—In re White (C. C.), (53 Fed. Rep., 787).

(*h*) Cream-colored burlaps made of jute and bleached used for underlining or padding clothing is dutiable as burlaps.—T. D. 14379, G. A. 2263.

(*i*) Starched burlaps or buckram used for upholstering and for padding is dutiable as burlaps and not as a manufacture of jute.—T. D. 14322, G. A. 2251; overruled, T. D. 18309, G. A. 3950.

(*j*) Certain merchandise composed in part of flax held dutiable as burlaps.—T. D. 14050, G. A. 2101.

1897 **342.** All pile fabrics of which flax is the component material of chief value, sixty per centum ad valorem.

1894 [Not enumerated. Dutiable under paragraph 277, page 460.]

1890 [Not enumerated. Dutiable under paragraph 371, page 460.]

1883 [Not enumerated. Dutiable as manufactures of flax.]

DECISIONS UNDER PARAGRAPH 342, ACT OF 1897.

(*k*) Velours of which flax in the component material of chief value are dutiable under this paragraph.—T. D. 19482, G. A. 4176.

(*l*) Colored flax and cotton plush (flax chief value) are dutiable as flax pile fabrics and not under paragraph 315 as plushes, velvets, etc., composed of cotton or other vegetable fiber. T. D. 19227, G. A. 4123; reversed.—T. D. 21817, G. A. 4609; Stern *v.* United States (C. C.), (91 Fed. Rep., 521); Same *v.* Same (C. C. A.), (98 Fed. Rep., 417).

1897 **343.** Bags or sacks made from plain woven fabrics, of single jute yarns, not dyed, colored, stained, painted, printed, or bleached, and not exceeding thirty threads to the square inch, counting the warp and filling, seven-eighths of one cent per pound and fifteen per centum ad valorem.

1894 424½. * * * bags for grain made of burlaps. (Free.)

1890 365. Bags for grain made of burlaps, two cents per pound.

1883 342. Bags and bagging, and like manufactures, not specially enumerated or provided for in this act (except bagging for cotton), composed wholly or in part of flax, hemp, jute, gunny cloth, gunny bags, or other material, forty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 343, ACT OF 1897.

(*a*) Jute bags containing only a single colored stripe, trivial in value and character, are not colored or dyed bags such as are excluded from the provisions of this paragraph. Jute bags containing a colored or dyed stripe 1 inch wide are substantially dyed or colored and are for that reason excluded from the provisions of this paragraph.—T. D. 23618, G. A. 5105.

(*b*) Second-hand burlap flour bags made of single jute yarns, bearing a fanciful design in two colors, consisting of an ornamental arrangement of dots and other figures, with words referring to the original contents of the bags, and including a facsimile of the device usually found on the heads of flour barrels, are held to be printed, painted, or colored, within the meaning of this paragraph and hence are excluded therefrom.—Koscherak *v.* United States (98 Fed. Rep., 596), applied; T. D. 23870, G. A. 5177.

(*c*) A twilled as distinguished from a plain woven fabric is one in the process of the weaving of which the shuttle carries the wood thread over one and under two or more warp threads, producing thereby the twilled effect. Bags made from twilled fabrics are excluded from the provisions of this paragraph.—T. D. 26445, G. A. 6063.

(*d*) A twilled jute fabric or bag is one in which the weft thread is alternately raised over two or more warp threads and passed under one of such, or vice versa, this process being so alternated in regular order across the fabric that a diagonal effect is produced. The process of fabrication and not the effect produced is the distinguishing feature.—T. D. 27632, G. A. 6448.

DECISIONS UNDER THE ACT OF 1894.

(*e*) Coarse textile fabrics made of jute, plain woven in a single warp and single weft, died in variegated colors, used for making coffee bags and horse cloths or blankets, are free.—T. D. 16848, G. A. 3367.

(*f*) Pelissier padding made exclusively of jute and invoiced as jute padding is burlaps.—T. D. 17482, G. A. 3621.

(*g*) Canvas or padding made of jute plain woven, with single warp and single weft, counting about 44 threads to the square inch, dutiable as burlaps.—T. D. 17962, G. A. 3837.

(*h*) Calcutta jute bags are free as bags for grain made of burlaps.—T. D. 16007, G. A. 3031.

(*i*) Empty American bags made of jute burlaps which contained flour when exported and which when second hand are almost exclusively used as grain bags are bags for grain made of burlaps.—T. D. 16951, G. A. 3379.

(*j*) Grain bags made of burlaps and containing oats are free.—T. D. 17835, G. A. 3769.

DECISIONS UNDER THE ACT OF 1890.

(*k*) Empty grain bags made of burlap, of foreign manufacture, were used in the transportation of American products. Duty was assessed under this paragraph, and the Board sustained the action of the collector. The importer claimed that the bags were free under section 7, act of February 8, 1875. *Held,*

that the acts of 1883 and 1890 were intended to be exhaustive and to take the place of all prior legislation, and that section 7 of the act of February 8, 1875, was thereby repealed.—Kent v. United States (C. C.), (68 Fed. Rep., 536); affirmed (C. C. A.), (73 Fed. Rep., 680).

DECISIONS UNDER THE ACT OF 1883.

(*a*) Horse cloth or horse sacking, a coarse jute fabric similar in appearance to jute bagging, falling within this and paragraph 334 (1883) is, in accordance with R. S. 2499, dutiable as bagging and not as a manufacture of jute.—T. D. 10538, G. A. 188.

1897 **344.** Bagging for cotton, gunny cloth, and similar fabrics, suitable for covering cotton, composed of single yarns made of jute, jute butts, or hemp, not bleached, dyed, colored, stained, painted, or printed, not exceeding sixteen threads to the square inch, counting the warp and filling, and weighing not less than fifteen ounces per square yard, six-tenths of one cent per square yard.

1894 392½. Bagging for cotton, gunny cloth, and all similar material suitable for covering cotton, composed in whole or in part of hemp, flax, jute, or jute butts. (Free.)

501. Gunny bags and gunny cloths, old or refuse, fit only for remanufacture. (Free.)

1890 366. Bagging for cotton, gunny cloth, and all similar material suitable for covering cotton, composed in whole or in part of hemp, flax, jute, or jute butts, valued at six cents or less per square yard, one and six-tenths cents per square yard; valued at more than six cents per square yard, one and eight-tenths cents per square yard.

601. Gunny bags and gunny cloths, old or refuse, fit only for remanufacture. (Free.)

1883 343. Bagging for cotton, or other manufactures, not specially enumerated or provided for in this act, suitable to the uses for which cotton bagging is applied, composed in whole or in part of hemp, jute, jute butts, flax, gunny bags, gunny cloth, or other material, and valued at seven cents or less per square yard, one and one-half cents per pound; valued at over seven cents per square yard, two cents per pound.

341. Gunny cloth, not bagging, valued at ten cents or less per square yard, three cents per pound; valued at over ten cents per square yard, four cents per pound.

713. Gunny bags, and gunny cloth, old or refuse, fit only for remanufacturing. (Free.)

DECISIONS UNDER PARAGRAPH 344, ACT OF 1897.

(*b*) Jute fabrics made of plain woven fabrics of single jute yarns of a comparatively fine texture and not ordinarily suitable for covering cotton does not come within this provision.—T. D. 24566, G. A. 5378.

(*c*) Certain jute bagging found suitable for covering cotton and held to be dutiable accordingly.—T. D. 28218, G. A. 6607.

(*d*) Selected pieces of jute bagging of a high grade and measurable dimensions specially culled from jute bagging waste, put up in bales and imported for the specific purpose of covering or patching bales of cotton, held to be dutiable as waste and not as bagging for cotton.—T. D. 27586, G. A. 6431, reversed; Davies *v.* United States (T. D. 28238).

DECISIONS UNDER THE ACT OF 1894.

(*e*) Dundee jute bagging similar to that described in T. D. 14311, G. A. 2240, and in White *v.* United States (69 Fed. Rep., 93) is free.—T. D. 17169, G. A. 3486.

DECISIONS UNDER THE ACT OF 1890.

(*a*) A coarse single warp jute fabric, 50 inches wide, containing 18 threads to the square inch, counting warp and weft, and weighing 32 ounces to the yard, held dutiable as bagging.—T. D. 10963, G. A. 458; T. D. 12432, G. A. 1170.

(*b*) Jute bagging which is commercially fit for bagging cotton is dutiable as bagging and not as a manufacture of jute.—T. D. 12713, G. A. 1362; T. D. 14311, G. A. 2240, reversed.—White *v.* United States (C. C.), (69 Fed. Rep., 93).

(*c*) The test of the suitableness of an article for a certain purpose is not whether it is commonly used therefor but whether it possesses actual, practical fitness for that purpose.—Id.

DECISIONS UNDER THE ACT OF 1883.

(*d*) Single warp jute fabrics 48 and 50 inches wide, chiefly used as bagging for Sea Island cotton, held to be bagging.—T. D. 10953, G. A. 448.

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*e*) Gunny cloth is not subject to duty as cotton bagging.—Bacon *v.* Bancroft, (1 Story, 341; 2 Fed. Cas., 321).

(*f*) If, before this act, gunny cloth and bags were not known to merchants under the general head of cotton bagging, but had a distinctive name, then the cloth and bags should not be taxed at 3½ cents per square yard as cotton bagging. Verdict for plaintiff.—Lee *v.* Lincoln, (1 Story, 610; 4 Law Rep., 301; 6 Hunt Mer. Mag., 174; 15 Fed. Cas., 210).

(*g*) Substances not used for cotton bagging before this act are not dutiable as such under it.—Martin *v.* Curtis (Betts Scr. Bk., 99; 16 Fed. Cas., 892).

(*h*) Whether gunny cloth was used for cotton bagging before this act is a question for the jury.—Id.

(*i*) A tariff act imposing the duty on articles used for a particular purpose should not be construed to include articles not so used at the time of the passage of the act, in the absence of an express provisiou to that effect.—Martin *v.* Curtis (Betts Scr. Bk., 99; 16 Fed. Cas., 892).

(*j*) In this case the collector had exacted a duty of 3½ cents a square yard on gunny cloth as cotton bagging. The importer recovered.

(*k*) A duty on cotton bagging can be levied only on articles known as such in commerce when the act imposing the duty was passed.—Curtis *v.* Martin (3 How., 106).

345. Handkerchiefs composed of flax, hemp, or ramie, or of which these substances, or either of them, is the component material of chief value, whether in the piece or otherwise, and whether finished or unfinished, not hemmed or hemmed only, fifty per centum ad valorem; if hemstitched, or imitation hemstitched, or revered, or with drawn threads, but not embroidered or initialed, fifty-five per centum ad valorem.

1897

1894 [Not enumerated. Dutiable under paragraph 258, page 392.]

1890 [Not enumerated. Dutiable under paragraph 349, page 392.]

1883 334. * * * handkerchiefs, * * * of flax, * * * hemp, * * * thirty-five per centum ad valorem.

DECISIONS UNDER PARAGRAPH 345, ACT OF 1897.

(*l*) Linen handkerchiefs, revered and hemstitched, and having an inner ornamental border of geometrical openwork, produced by drawn threads, are

dutiable as hemstitched handkerchiefs and not under paragraph 339 as lace, nor paragraph 347 as manufactures of vegetable fiber.—T. D. 21716, G. A. 4587.

(*a*) There are, however, styles of ornamentation produced by drawing, looping, interlacing, and otherwise manipulating the threads in woven fabrics which closely resemble lace and such articles are dutiable as lace.—Id.

(*b*) Linen squares, ranging in sizes from 6 by 6 to 9 by 9 inches, with hem not exceeding half an inch in width, used chiefly as centers for lace handkerchiefs, are dutiable under this paragraph as "unfinished" handkerchiefs.—T. D. 24367, G. A. 5323.

(*c*) Unhemmed squares and other geometrical figures cut from flax cloth, the principal use of which is in the manufacture of handkerchiefs, are dutiable as unfinished handkerchiefs.—Meyer *v.* United States (138 Fed. Rep., 974; T. D. 26075), affirming T. D. 23745, G. A. 5143, followed; T. D. 26148, G. A. 5963.

(*d*) It was the evident intention of Congress to grade the duties on handkerchiefs in accordance with the advancement of the goods in condition, and accordingly, hemstitched lace-trimmed handkerchiefs are dutiable as made in part of lace rather than as hemstitched handkerchiefs.—T. D. 28594, G. A. 6688.

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*e*) Linen pocket handkerchiefs, hemstitched or hemmed, are dutiable as linens and not as articles worn by men, women, or children made up wholly or in part by hand.—Richardson *v.* Lawrence (1 Blatchf., 501; 20 Fed. Cas., 717).

(*f*) It seems that a distinction has always been recognized and acted upon between articles worn upon the person and articles carried about the person.—Id.

(*g*) Cambric linen handkerchiefs cut from the piece and hemmed and stitched abroad are free as linen cambric and are not dutiable as ready made clothing or as manufactures of hemp or as millinery.—Sheldon *v.* Swartwout (47 Niles' Reg. 189; 21 Fed. Cas., 1242).

346. Woven fabrics or articles not specially provided for in this Act, composed of flax, hemp, or ramie, or of which these substances or either of them is the component material of chief value, weighing four and one-half ounces or more per square yard, when containing not more than sixty threads to the square inch, counting the warp and filling, one and three-fourths cents per square yard; containing more than sixty and not more than one hundred and twenty threads to the square inch, two and three-fourths cents per square yard; containing more than one hundred and twenty and not more than one hundred and eighty threads to the
1897 square inch, six cents per square yard; containing more than one hundred and eighty threads to the square inch, nine cents per square yard, and in addition thereto, on all the foregoing, thirty per centum ad valorem: *Provided*, That none of the foregoing articles in this paragraph shall pay a less rate of duty than fifty per centum ad valorem. Woven fabrics of flax, hemp, or ramie, or of which these substances or either of them is the component material of chief value, including such as is known as shirting cloth, weighing less than four and one-half ounces per square yard and containing more than one hundred threads to the square inch, counting the warp and filling, thirty-five per centum ad valorem.

1894 [Not enumerated. Dutiable under paragraph 277, page 460.]

1890 [Not enumerated. Dutiable under paragraphs 371 and 374, page 460.]

339. Oil-cloth foundations, or floor-cloth canvas, or burlaps exceeding
1883 sixty inches in width, made of flax, jute, or hemp, or of which flax, jute, or hemp, or either of them, shall be the component material of chief value, forty per centum ad valorem.

(*a*) Fringes of linen towels which contain warp threads only are not to be included in the ascertainment of the specific or square-yard feature of the duty.—T. D. 18979, G. A. 4077.

(*b*) The proportion of the fabric which is reversed or folded and forms the hem in linen towels is to be included in the ascertainment of the specific or square-yard feature of the duty.—Id.

(*c*) So-called flax napkins, imported in pieces or lengths of 240 inches, and about 22 inches wide, held to be woven fabrics within the meaning of this paragraph and dutiable according to weight and count of threads.—Arnold *v.* United States (147 U. S., 494), applied; T. D. 19199, G. A. 4120.

(*d*) Linen doilies and tray cloths, weighing under 4½ ounces to the square yard and containing more than 100 threads to the square inch are dutiable under the last clause of this paragraph as woven fabrics of flax, and not under paragraph 347 as manufactures of flax. Reversing T. D. 19199, G. A. 4120.—McBratney *v.* United States (C. C.) (99 Fed. Rep., 424).

(*e*) Linen napkins whether in the piece or finished articles and linen doilies in complete form, if weighing 4½ ounces or more per square yard. *Held*, to be "articles" within the meaning of the proviso to this paragraph and subject to no less duty than 50 per cent.—Junge *v.* Hedden (146 U. S., 233) followed. In estimating the number of square yards in fringed scarfs, the fringe should be excluded.—Following T. D. 18979, G. A. 4077; T. D. 19199, G. A. 4120.

(*f*) So-called Roman canvas, used by artists for oil painting, composed of flax and coated on one side with paint, the other side remaining in its original condition, is dutiable as a woven fabric, and not under paragraph 347 as a manufacture of flax not specially provided for. This process of coating canvas does not so change its character as to remove it from the application of a provision for fabrics the rate of duty on which is fixed by their weight and by the number of threads per square inch.—T. D. 15140, G. A. 2666; T. D. 17271, G. A. 3533, followed; T. D. 21325, G. A. 4465.

(*g*) Flax towels of the kind known as "macrame" towels or as "knotted fringed" towels, which are ornamented at the end with a fancy fringe, such ornamentation being about 6 inches in width, are dutiable as woven articles of flax and not under paragraph 339 as articles made wholly or in part of lace or imitation lace.—T. D. 22764, G. A. 4854.

(*h*) In this paragraph the words "fabrics" and "articles" are used interchangeably, so that the provision in the last clause for woven fabrics weighing less than 4½ ounces to the square yard applies not only to piece goods, but to articles like doilies and tray cloths. 99 Fed. Rep., 424, affirmed.—United States *v.* McBratney (C. C. A.), (105 Fed. Rep., 767).

(*i*) The proviso in this paragraph prescribing a minimum rate of 50 per cent on "the foregoing articles" includes the "woven fabrics" as well as the "articles" covered by that clause to which the proviso is attached. Woven cloths in the piece weighing more than 4½ ounces per square yard are accordingly subject to the terms of the proviso. T. D. 19199, G. A. 4120, modified.—T. D. 22920, G. A. 4896.

(*j*) The provision for woven fabrics in the final clause of this paragraph is not limited in its application to cloths and other goods in the piece, but includes as well completed articles in condition ready for use. Accordingly flax doilies, towels, etc., weighing less than 4½ ounces per square yard and containing more

than 100 threads to the square inch are dutiable at 35 per cent as woven fabrics and not under paragraph 347 as manufactures of flax.—T. D. 22920, G. A. 4896.

(*a*) To ascertain the weight per square yard of fringed linen goods, for the purpose of finding the appropriate rate of duty under this paragraph, the weight of the solid portion of the fabric should be divided by the area of the same portion, the weight and area of the fringe being disregarded in the computation. In re Field (T. D. 20557, G. A. 4335) overruled.—T. D. 23730, G. A. 5141.

(*b*) Flax articles and fabrics weighing less than 4½ ounces per square yard and containing less than 100 threads per square inch are not provided for in this paragraph.—T. D. 24084, G. A. 5238.

(*c*) Flax towels having both ends finished with a scalloped edge, the edges being overstitched and the stitching done on an ordinary sewing machine and not an embroidery machine, are dutiable under the provisions of this paragraph and not as "manufactures of flax, embroidered" under paragraph 339.—T. D. 24243, G. A. 5282.

(*d*) Union fabrics composed of cotton and flax found to be in chief value of cotton, following English market reports.—T. D. 25064, G. A. 5598.

(*e*) Flax fabrics, known as linen suitings, with wool polka dots thereon (flax chief value) held to be dutiable under this paragraph and not as manufactures in part of wool.—T. D. 25258, G. A. 5668.

(*f*) Card-cloth foundation, a woven fabric composed of flax and wool (flax chief value), is dutiable under this paragraph as fabrics in chief value of flax.—T. D. 25431, G. A. 5728.

(*g*) In determining the weight per square yard of scalloped articles, which are held not to be embroideries, the whipped portion should not be weighed.—T. D. 26030, G. A. 5918.

(*h*) Turkish towels wholly or in chief value of flax are dutiable as woven fabrics according to the weight per square yard and the number of threads per square inch. Modifying T. D. 23487, G. A. 5068.—T. D. 25763, G. A. 5844.

(*i*) Flax squares for handkerchiefs are not dutiable as woven fabrics, but as unfinished handkerchiefs.—Meyer *v.* United States (138 Fed. Rep., 974; T. D. 26075), affirming T. D. 23745, G. A. 5143, followed; T. D. 26148, G. A. 5963.

(*j*) The provision for woven fabrics in the final clause of this paragraph is not limited in its application to goods in the piece, but includes as well completed articles in condition ready for use.—T. D. 25195, G. A. 5641.

(*k*) Certain varieties of flax drawn-work held to be dutiable as flax fabrics according to weight and count of threads, the fact that the number of threads is less in some places than in the original groundwork not being sufficient to remove the goods from the scope of this provision.—United States *v.* B. Ulmann et al. (139 Fed. Rep., 3; T. D. 26271), affirming 131 id., 649; 25363, and reversing T. D. 24373, G. A. 5329.

(*l*) Woven fabrics in chief value of flax, but in part of wool, are more specifically provided for as woven fabrics, of which flax is the component material of chief value than as cloths in part of wool.—United States *v.* Johnson (157 Fed. Rep., 754; T. D. 28516), affirming 154 id., 752; T. D. 27897.

(*m*) The word "articles" in the proviso herein includes woven fabrics.—Schulemann *v.* United States (123 Fed. Rep., 1002).

(*n*) Fabrics composed of a flax warp and a wool weft (flax being the component material of chief value) are more specifically provided for as fabrics composed in chief value of flax than as manufactures made wholly or in part of wool.—T. D. 28648, G. A. 6697.

(*a*) Woven fabrics of flax and wool (flax chief value) are dutiable as woven fabrics in which flax is the component material of chief value and not as manufactured articles in part of wool.—United States *v.* Wilkinson (154 Fed. Rep., 751; T. D. 28105). United States *v.* Walsh (154 Fed. Rep., 770; T. D 28235), affirming T. D. 27921.

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*b*) The term "burlaps" used in this section does not in commercial usage, by which descriptive terms applied to articles of commerce must be construed, mean "oilcloth foundations" or "floor-cloth canvas."—Arthur *v.* Cummings (91 U. S., 362).

(*c*) "Oilcloth foundations" and "floor-cloth canvas" are in commerce convertible terms for designating the same article, and it is clear that Congress intended that they should be so understood.—Id.

1897 **347.** All manufactures of flax, hemp, ramie, or other vegetable fiber, or of which these substances, or either of them, is the component material of chief value, not specially provided for in this Act, forty-five per centum ad valorem.

1894 277. All manufactures of flax, hemp, jute, or other vegetable fiber, except cotton, or of which these substances or either of them is the component material of chief value, not specially provided for in this Act, thirty-five per centum ad valorem.

1890 371. All manufactures of flax or hemp, or of which these substances, or either of them, is the component material of chief value, not specially provided for in this Act, fifty per centum ad valorem: *Provided*, That until January first, eighteen hundred and ninety-four, such manufactures of flax containing more than one hundred threads to the square inch, counting both warp and filling, shall be subject to a duty of thirty-five per centum ad valorem in lieu of the duty herein provided.

374. All manufactures of jute, or other vegetable fiber, except flax, hemp or cotton, or of which jute, or other vegetable fiber, except flax, hemp or cotton, is the component material of chief value, not specially provided for in this Act, valued at five cents per pound or less, two cents per pound; valued above five cents per pound, forty per centum ad valorem.

1883 334. Brown and bleached linens, ducks, canvas, paddings, cot bottoms, diapers, crash, huckabacks, * * * lawns, or other manufactures of flax, jute, or hemp, or of which flax, jute, or hemp shall be the component material of chief value, not specially enumerated or provided for in this Act, thirty-five per centum ad valorem.

336. Flax or linen thread, twine, and pack thread and all manufactures of flax, or of which flax shall be the component material of chief value, not specially enumerated or provided for in this Act, forty per centum ad valorem.

349. Russia and other sheetings, of flax or hemp, brown or white,

350. All other manufactures of hemp, or manila, or of which hemp or manila shall be a component material of chief value, not specially enumerated or provided for in this act, thirty-five per centum ad valorem.

351. Grass-cloth and other manufactures of jute, ramie, China, and sisal grass, not specially enumerated or provided for in this act, thirty-five per centum ad valorem.

DECISIONS UNDER PARAGRAPH 347, ACT OF 1897.

(*d*) "Fiber cloth," so called, the warp being of heavily starched cotton threads and the weft of fibrous grass, is not cotton cloth within the meaning of the countable paragraphs of this schedule, but is dutiable under this paragraph.—T. D. 19283, G. A. 4134.

(*a*) Palm bast, an article made from the woody part of the trunks of the seivon or guano tree of Cuba and used in the manufacture of hat braids, is dutiable as a manufacture of vegetable fiber and is not free under paragraph 617 as a crude vegetable substance.—T. D. 22410, G. A. 4739.

(*b*) Bags of single jute yarns, each side of a bag having two stripes of colored yarns, which constitute 7.5 per cent of the warp, are dutiable as manufactures of vegetable fiber and not under paragraph 343 as bags or sacks.—T. D. 23286, G. A. 4997.

(*c*) Burlaps of single jute yarns, woven in such manner as to present a twilled effect running diagonally across the cloth, and a plain woven cloth composed of jute yarns advanced beyond the condition of singles by grouping or twisting three or more single yarns together, are dutiable as manufactures of vegetable fiber and are not classifiable under paragraphs 341 and 347.—United States *v.* Lamb (99 Fed. Rep., 262) applied; T. D. 23386, G. A. 5035.

(*d*) Certain grain bags which had been exported containing feed to be used by cattle on the outward voyage and were returned empty in bales, but which were not in any sense owned by the reimporting vessel, or used on her voyage, or in any way identified with her appliances, were held not to be a part of her equipment within the meaning of article 491, Customs Regulations of 1899, but were dutiable as manufactures of vegetable fiber. The theory upon which the equipment of a ship is regarded as nondutiable is that it forms part of the vessel itself, ships and vessels arriving in the course of navigation not being imported merchandise within the meaning of tariff legislation.—United States *v.* Chain Cable (2 Sumn., 362; 25 Fed. Cas., 391); The Conqueror (49 Fed. Rep., 99; ib., 166 U. S., 110); The Gertrude (3 Story, 68; 10 Fed. Cas., 265); In re Swift Beef Company (G. A. 4754) followed; Kennedy *v.* United States (95 Fed. Rep., 127) distinguished; T. D. 23472, G. A. 5064.

(*e*) Woven fabrics of grass-cloth used to be made into trimmings and decorations of hats are properly dutiable as manufactures of vegetable fiber.—T. D. 26265, G. A. 6009.

(*f*) Traveling rolls composed in part of wool (cotton or flax being the component material of chief value) are dutiable under paragraphs 322 or 247 as manufactures of cotton or flax. The proviso in paragraph 391, tariff act of 1897, that "all manufactures of which wool is a component material shall be classified and assessed for duty as manufactures of wool" applies only to said paragraph or at most to the schedule in which the paragraph is found.—Slazenger *v.* United States (91 Fed. Rep., 517) followed; T. D. 23490, G. A. 5071.

(*g*) Bags of single jute yarns containing a colored or dyed stripe 1 inch wide are substantially dyed or colored, and are therefore excluded from the provisions of paragraph 343 and are dutiable under this paragraph.—T. D. 23618, G. A. 5105.

(*h*) Second-hand burlap flour bags made of single jute yarns, bearing a fanciful design in two colors, being excluded from the provisions of paragraph 343, are dutiable under this paragraph.—T. D. 23870, G. A. 5177.

(*i*) Flax articles and fabrics weighing less than 4½ ounces per square yard and containing less than 100 threads per square inch are not provided for in paragraph 346, and, unless otherwise specifically provided for, are dutiable as manufactures of flax.—T. D. 24084, G. A. 5238.

(*j*) "Galingale rush," each stem split open and dried, is not a manufacture of vegetable fiber.—T. D. 24330, G. A. 5313.

(*k*) Collets or collet hooks (in chief value of flax) held to be dutiable as manufactures of flax and not as loom harness.—T. D. 24820, G. A. 5499.

(*a*) Bags made from twilled jute fabrics are dutiable under this provision.—T. D. 26445, G. A. 6063.

(*b*) Braids composed wholly or in chief value of ramie are dutiable as braids of vegetable fiber and not as manufactures of ramie.—United States *v.* Rosenberg (145 Fed. Rep., 343; T. D. 27033), reversing Rosenberg *v.* United States (T. D. 25833), and affirming abstracts 1230/32 (T. D. 25261), followed; T. D. 27062, G. A. 6280.

(*c*) Stockings, hose, underwear, etc., made of ramie are dutiable under the specific provisions of paragraphs 318 and 319 and not under this paragraph as manufactures of ramie.—T. D. 27177, G. A. 6304.

(*d*) A twilled jute fabric or bag is one in which the weft thread is alternately raised over two or more warp threads and passed under one of such, or vice versa, this process being so alternated in regular order across the fabric that a diagonal effect is produced. The process of fabrication and not the effect produced is the distinguishing feature.—T. D. 27632, G. A. 6448.

(*e*) Ramie sliver or rovings are dutiable as cotton sliver or rovings by similitude and not as manufactures of ramie.—Eckstein et al. *v.* United States (T. D. 26462), affirming without opinion T. D. 25710, G. A. 5822, followed; T. D. 28176, G. A. 6595.

(*f*) Turkish towels made wholly or in chief value of flax are not dutiable as manufactures of flax, but as woven fabrics of flax. Modifying T. D. 23487, G. A. 5068.—T. D. 25763, G. A. 5844.

(*g*) Netting bags composed of jute fibers resembling twine and fabricated in substantially the same manner as a fish net are dutiable as manufactures of jute.—Ederer *v.* United States (T. D. 25111) followed; T. D. 25193, G. A. 5639.

DECISIONS UNDER THE ACT OF 1894.

(*h*) Batiste composed of silk, cotton, and linen (flax chief value), is a manufacture of flax.—T. D. 17560, G. A. 3651.

(*i*) Tarpaulins are dutiable as manufactures of flax and not as waterproof cloth.—T. D. 16308, G. A. 3137.

(*j*) Tidies made of renaissance or Battenberg linen, neither embroidered or tamboured nor made wholly or in part of lace, are manufactures of flax and not laces or embroideries.—T. D. 16728, G. A. 3316; reversed, 91 Fed. Rep., 977.

(*k*) Twine made of flax or linen held dutiable as a manufacture of flax.—T. D. 17343, G. A. 3563.

(*l*) Tyne Castle canvaso, an embossed fabric composed of flax canvas with a layer of paper superimposed, is a manufacture of flax.—T. D. 17344, G. A. 3564.

(*m*) Tourists' cases composed chiefly of flax, the outer covering being wholly of flax and the compartments having a foundation of cotton and faced with oilcloth, are dutiable as manufactures of flax and cotton, flax chief value.—T. D. 18307, G. A. 3948.

(*n*) Doilies, table covers, and runners composed of flax, hemstitched and simply ornamented by the withdrawal and looping of a few warp and filling threads, and not embroidered in any manner by hand or machinery, nor composed in part of lace, are dutiable as manufactures of flax and not as laces, embroideries, etc.—T. D. 22651, G. A. 4819.

(*a*) Russian boltrope is a manufacture of hemp.—T. D. 16221, G. A. 3100.

(*b*) Twines made of Russian or Italian hemp are manufactures of hemp and not twine.—T. D. 18004, G. A. 3848.

(*c*) Salt, coal, and sugar bags made of twilled jute sacking are dutiable as manufactures of jute and not free as bags for grain made of burlaps.—T. D. 15997, G. A. 3021.

(*d*) Jute cloth not plain woven, but twilled in its texture, used chiefly for bagging, is dutiable as a manufacture of jute and not as bagging.—T. D. 17962, G. A. 3837.

(*e*) Black jute padding, sometimes called "black burlaps," dyed, sized, and calendered, is dutiable as a manufacture of jute and not free as burlaps.—McLeod *v.* United States (75 Fed. Rep., 927), followed; T. D. 18309, G. A. 3950.

(*f*) Jute buckram is a manufacture of jute and is not dutiable as burlaps. T. D. 14322, G. A. 2251, overruled.—T. D. 18309, G. A. 3950.

(*g*) Manufactures of jute having a single warp and single weft, characteristic of burlaps, and which are known as black burlaps, black paddings, hessians, percalines, etc., are dutiable as manufactures of jute and not free as burlaps. See T. D. 18309, G. A. 3950.—McLeod *v.* United States (C. C.), (75 Fed. Rep., 927).

(*h*) Bamboo fiber cloth is a manufacture of vegetable fiber.—T. D. 16644, G. A. 3289.

DECISIONS UNDER THE ACT OF 1890.

(*i*) Bridle reins composed of leather and linen (linen chief value) are dutiable as manufactures of linen.—T. D. 13662, G. A. 1900.

(*j*) Braids composed of hemp are dutiable as manufactures of hemp.—T. D. 12638, G. A. 1287; T. D. 12854, G. A. 1450.

(*k*) Bookbinders' flax webbing, composed of flax and cotton (flax chief value), known as webbing, stiffened web, or parchment substitute, from one-half to three-fourths of an inch wide, is dutiable according to count of threads.—T. D. 12138, G. A. 1000.

(*l*) This paragraph is applicable to woven fabrics not otherwise specially provided for in which the number of threads can be accurately ascertained regardless of count.—T. D. 12138, G. A. 1000.

(*m*) Crash or canvas manufactured from tow or flax containing less than 100 threads to the square inch is a manufacture of flax.—T. D. 11882, G. A. 873; T. D. 14056, G. A. 2107.

(*n*) Military canvas or padding held to be a manufacture of jute.—T. D. 12830, G. A. 1426.

(*o*) Brown flax padding made wholly of flax is dutiable as a manufacture of flax and not as burlaps.—T. D. 14326, G. A. 2255.

(*p*) Articles woven of flax and of jute and flax, less than 60 inches in width, used chiefly in the manufacture of clothing, for stiffening collars and fronts of coats and other garments, and as bands in trousers, known commercially as canvas, padding, ducks, coatings, etc., are dutiable as manufactures of flax and as manufactures of jute and flax and not as burlaps.—White *v.* United States (C. C.), (65 Fed. Rep., 788); affirmed (C. C. A.), (72 id., 251).

(*q*) Union damask made of cotton and flax (flax chief value), containing more than 100 threads to the square inch, held dutiable as a manufacture of

flax under this proviso. It is immaterial what the threads are composed of so long as flax forms the chief portion.—T. D. 11048, G. A. 491.

(*a*) Certain fishing lines held to be a woven or braided fabric manufactured of flax yarn or thread and other sunbstances.—T. D. 13173, G. A. 1594.

(*b*) Stay laces, a braided fabric which has not a warp and filling, held dutiable at 50 per cent and not embraced in the proviso.—T. D. 12649, G. A. 1298; T. D. 13437, G. A. 1774.

(*c*) Scrims made of flax, used in upholstering in the carriage business, are dutiable as manufactures of flax and not as burlaps.—T. D. 14253, G. A. 2217; T. D. 15231, G. A. 2724.

(*d*) A woven fabric of flax, saturated with tar (flax chief value), known as tarpaulin, is dutiable as a manufacture of flax and not as waterproof cloth.—T. D. 12637, G. A. 1286.

(*e*) Measuring tapes of flax, metal, and leather found to contain flax chief value and to be dutiable at 50 per cent and not according to count.—T. D. 10771, G. A. 324; T. D. 12370, G. A. 1142; T. D. 13791, G. A. 1985.

(*f*) Linen tapes less than 1 inch wide, of fine texture, and containing over 100 threads to the square inch, counting both warp and filling, are dutiable under the proviso.—T. D. 12136, G. A. 998; T. D. 12649, G. A. 1298.

(*g*) Linen tablecloths, napkins, towels, and pillowcases, with monograms are dutiable as manufactures of flax and not as embroidered articles.—T. D. 10563, G. A. 213; T. D. 10725, G. A. 278.

(*h*) Linen tablecloths and napkins with initials embroidered, the embroidery not contributing sufficiently to the cost or appearance to give the articles the distinctive character of embroideries, are dutiable as manufactures of flax and not as embroideries.—T. D. 12328, G. A. 1100.

(*i*) Linen scarfs, tablecloths, and doilies with openwork effect produced in the loom, which destroys their homogeneity, are dutiable at 50 per cent.—T. D. 12550, G. A. 1234.

(*j*) Woven flax or linen hemstitched and revered table scarfs and cloths, the borders and portions of the surface ornamented with openwork effects and with raised figures, imported in 1891, dutiable at 35 per cent.—T. D. 13441, G. A. 1778.

(*k*) Openwork linen table covers, toilet covers, pillow shams, etc., containing more than 100 threads to the square inch are dutiable under the proviso to this paragraph and not as embroideries.—T. D. 13892, G. A. 2045.

(*l*) Twilled cloth composed of linen warp and jute weft, its chief use being to make salt bags, known as crash, salt bagging, and salt sacking, is dutiable as manufacture of flax.—T. D. 12627, G. A. 1276.

(*m*) Flax or linen twine is dutiable as a manufacture of flax.—T. D. 11886, G. A. 877; T. D. 12319, G. A. 1091.

(*n*) Flax twine known as "salmon net twine" is dutiable at 50 per cent.—T. D. 12364, G. A. 1136; reversed, T. D. 14303, G. A. 2232.

(o) Sail cord or harness twine, composed of three strands of hard twisted hemp fibers and finished with a smooth and almost glazed surface, is dutiable as a manufacture of hemp and not as cordage.—T. D. 14405, G. A. 2289.

(*p*) Seaming twine of flax is dutiable as a manufacture of flax and not as twine nor as threads composed of flax.—T. D. 14642, G. A. 2400.

(*q*) Fancy linen huckaback towels with fringes consisting of the warp threads only are not dutiable according to count of threads. The proviso to

this paragraph embraces only such manufactures as are woven so that the number of threads to the square inch will not fall below 100 in any appreciable portion of the fabric.—T. D. 11193, G. A. 552.

(*a*) Fringed linen towels and cloths are dutiable as countable goods.—T. D. 12642, G. A. 1291; T. D. 12647, G. A. 1296.

(*b*) Flax towels found to be dutiable at 50 per cent.—T. D. 12455, G. A. 1193.

(*c*) Turkish towels of flax dutiable as manufactures of flax.—T. D. 13963, G. A. 2068.

(*d*) Fancy plaited braid composed wholly of a vegetable fiber resembling manila is a manufacture of vegetable fiber.—T. D. 12359, G. A. 1131; T. D. 12546, G. A. 1230.

(*e*) Dundee bagging made of jute, plain woven with a single warp and single weft or double warp and single weft, of less value than 5 cents per square yard, used chiefly as coverings for corn, sugar, rice, and merchandise other than cotton, are manufactures of jute and not dutiable as bagging or as burlaps.—T. D. 12713, G. A. 1362; T. D. 14311, G. A. 2240, reversed (69 Fed. Rep., 93).

(*f*) Certain goods dyed black, sized, and subjected to a process of ironing which imparts a degree of polish, sometimes known as black burlaps, held dutiable as a manufacture of jute and not as burlaps—T. D. 12357, G. A. 1129.

(*g*) Brattice, a coarse woven cloth of jute yarn roughly smeared and saturated with tar (jute chief value), is dutiable as a manufacture of jute and not as waterproof cloth.—T. D. 12366, G. A. 1138.

(*h*) Embroidery canvas, a loose or open woven fabric composed of jute, used by upholsterers, is dutiable as a manufacture of jute and not as burlaps.—T. D. 14137, G. A. 2136.

(*i*) Superheavy pelissier canvas, a coarse woven fabric with a blue stripe about an inch from either selvage, made from well-twisted yarn, not sized or calendered, but having a dull lusterless surface resembling sail duck or canvas, and containing 40 or 42 threads to the square inch, counting warp and weft, for use as tailor's canvas or padding, is dutiable as a manufacture of jute.—T. D. 12570, G. A. 1254.

(*j*) Brown pelissier padding made of flax tow and jute held dutiable as a manufacture of jute and not as a manufacture of flax.—T. D. 14330, G. A. 2259.

(*k*) A coarse woven fabric composed of jute, with single warp and weft, 22½ inches wide, 26 threads to the square inch, counting warp and weft, heavily sized and calendered, used exclusively as padding or lining, held dutiable as a manufacture of jute.—T. D. 12570, G. A. 1254.

(*l*) Canvas or canvas padding made of jute and flax (jute chief value), being from 20 to 22 inches wide and containing about 70 threads to the square inch, not known as burlaps, is dutiable as a manufacture of jute and not as a manufacture of flax nor as burlaps.—T. D. 14249, G. A. 2213.

(*m*) Cream padding composed of jute and flax (jute chief value), is dutiable as a manufacture of jute and not as a manufacture of flax.—T. D. 14250, G. A. 2214.

(*n*) Crash or canvas 15 and 17 inches wide, respectively, made of flax tow and of from 1 to 2 per cent of cotton and containing less than 100 threads to the square inch, counting both warp and filling, is not dutiable under this paragraph.—In re Wilmerding (C. C.), (49 Fed. Rep., 824).

(*a*) Articles woven of jute and flax, less than 60 inches in width, used chiefly in the manufacture of clothing, for the particular purpose of stiffening collars and the fronts of coats and other garments, and as bands in trousers, commercially known as canvas, paddings, ducks, coatings, etc., held dutiable under this paragraph and not as burlaps.—White *v.* United States (C. C.), (65 Fed. Rep., 788).

(*b*) A plaited cord about one-fourth of an inch in diameter composed of jute fiber, untarred, known as sash cord, is dutiable as a manufacture of jute.—T. D. 12360, G. A. 1132.

(*c*) Fiber cloth, a coarse stiff fabric, the weft composed of cotton and the warp of grass fiber, dyed and subjected to treatment with some gelatinous substance to make it resemble horsehair, is dutiable as a manufacture of vegetable fiber.—T. D. 13661, G. A. 1899.

(*d*) Grass cloth, a woven fabric of fine texture woven from the fiber of the ramie plant, is dutiable as a manufacture of vegetable fiber and not as a manufacture of grass.—T. D. 12223, G. A. 1037.

(*e*) Hawsers made of coir, a fiber obtained from cocoanut husks, is a manufacture of vegetable fiber.—T. D. 12208, G. A. 1022.

(*f*) Hammocks made from a vegetable fiber known as sisal grass, sisal hemp, agate fiber, or Mexican hemp is a manufacture of vegetable fiber.—T. D. 12354, G. A. 1126.

(*g*) Ramie cloth is a manufacture of vegetable fiber.—T. D. 12248, G. A. 1062.

(*h*) Raffia cloth, a manufacture of a vegetable fiber extracted from the inner portion of the leaves of the gigantic palm tree "raphia," is a manufacture of vegetable fiber.—T. D. 12355, G. A. 1127.

(*i*) Jute press cloth or straining cloth, woven of three to six ply well-twisted yarns, is a manufacture of jute.—T. D. 13436, G. A. 1773; T. D. 15996, G. A. 3020.

(*j*) Checked or Russia sheeting, a woven fabric made of jute and flax, with red and yellow stripes, found to contain 66 per cent of jute and 34 per cent of flax, the goods having been made to order and the importer having instructed the manufacturer to make the jute predominate, so as to lower the rate of duty, is dutiable as a manufacture of jute and not as a manufacture of flax—T. D. 14511, G. A. 2322.

(*k*) Table covers composed of jute, cotton, and metal (jute chief value), tamboured, held dutiable as manufactures of jute and not as embroideries.—T. D. 14055, G. A. 2106.

(*l*) Table mats composed of sisal grass or Mexican hemp are dutiable as a manufacture of vegetable fiber.—T. D. 12240, G. A. 1054.

(*m*) Twine for binding fodder, grain, or shingles, composed of jute and Indian hemp (jute chief value), is dutiable as a manufacture of jute and not as binding twine composed wholly or in part of sunn, or as twine or tarred cordage.—T. D. 14951, G. A. 2580.

DECISIONS UNDER THE ACT OF 1883.

(*n*) Jute padding or canvas is dutiable as a manufacture of jute and not as burlaps.—T. D. 10231, G. A. 9.

(o) Imitation antique lace bed sets composed of flax and cotton (flax chief value) are dutiable as manufactures of flax and not as manufactures of cotton or as flax or linen laces.—T. D. 10480, G. A. 130.

(*a*) Jute cloth, single warp, 19 to 23½ inches wide, held to be padding or split canvas.—T. D. 10953, G. A. 448.

(*b*) Twilled cloth 26 inches wide composed of linen warp and bleached jute weft dutiable as crash.—T. D. 10953, G. A. 448.

(*c*) Table covers composed of jute and metal (jute chief value) are dutiable as manufactures of which jute is the component material of chief value and not as manufactures composed in part of metal. The former provision is more specific than the latter.—T. D. 10724, G. A. 277; T. D. 10732, G. A. 285.

(*d*) Certain manufactures of jute varying in width from 18 to 24 inches, sized and having a patent selvage, found by the jury to be paddings or canvas and not burlaps as known in trade and commerce in this country at and prior to the passage of this act. The terms "burlaps" and "paddings" are commercial terms.—Lamb *v.* Robertson (38 Fed. Rep., 716).

(*e*) Paragraphs 334 and 336 (1883) are to be construed by the rule of "noscitur a sociis," so as to confine the concluding general descriptive terms to articles of like kind with those enumerated. This paragraph is therefore confined to woven fabrics capable of being measured by the square yard, and paragraph 336 to spun and twisted goods. Measuring tapes mounted for use, woven with a warp and filling, in complete widths, with selvages, and not spun or twisted, are dutiable under this paragraph and not under paragraph 336. The collector had classified the articles under paragraph 216 as manufactures of metal.—Wiebusch & Hilger (Limited) *v.* United States (C. C. A.), (84 Fed. Rep., 451), reversing 78 id., 807.

(*f*) Measuring tapes of linen put up in cases of leather and brass are manufactures of flax.—T. D. 10756, G. A. 309.

(*g*) Chesterman measuring tapes, made of linen or flax, leather, and metal (linen or flax chief value), are manufactures of flax.—T. D. 12370, G. A. 1142.

(*h*) As linen tapes composed wholly of flax or of which flax is the component material of chief value, woven in a loom, and having a warp and weft; linen corset laces, braided fabric; and linen braids or bobbins, come within the description of this paragraph and paragraph 334, they are dutiable (under R. S., 2499) at the highest rate.—T. D. 10341, G. A. 62; Dieckerhoff *v.* Robertson (C. C.), (40 Fed. Rep., 568); see Wiebusch & Hilger (Limited) *v.* United States (C. C. A.), (84 Fed. Rep., 451).

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*i*) Laces made by machinery out of linen thread were assessed as manufactures of flax and claimed to be dutiable as thread lace. *Held*, that as the evidence clearly showed that the goods were invariably bought and sold as "torchons" and not as thread laces, and thread lace was always hand made, it was proper to direct a verdict for the defendant.—Robertson *v.* Salomon (144 U. S., 603).

(*j*) Gunny cloth, known in commerce by that name and being a manufacture of jute, is dutiable as a manufacture of jute and not as cotton bagging or as a manufacture not otherwise provided for suitable for uses to which cotton bagging is applied, although used for baling cotton.—Troost *v.* Barney (5 Blatchf., 196; 24 Fed. Cas., 211).

(*k*) The term "manufacture of hemp" used in this schedule, it would seem, can not properly include an article generally known in commerce as "hemp carpeting," but in the manufacture of which no material is used which is in fact hemp or is so called in commercial parlance.—Baxter *v.* Maxwell (4 Blatchf., 32; 2 Fed. Cas., 1054).

(*a*) While this act provides that an import duty of 30 per cent ad valoren shall be levied on all burlaps and like manufactures of flax, jute, or hemp, or of which flax, jute, or hemp shall be the component material of chief value, "except such as may be suitable for bagging for cotton," the fact that such burlaps are suitable and can be and are used for oilcloth foundations or for any other purpose except bagging for cotton is entirely immaterial and does not subject them to an ad valorem duty of 40 per cent.—Arthur *v.* Cummings (91 U. S., 362).

SCHEDULE K.—WOOL AND MANUFACTURES OF WOOL.

348. All wools, hair of the camel, goat, alpaca, and other like animals
1897 shall be divided, for the purpose of fixing the duties to be charged thereon, into the three following classes:

685. All wool of the sheep, hair of the camel, goat, alpaca, and other like animals, and all wool and hair on the skin, noils, yarn waste, card
1894 waste, bur waste, slubbing waste, roving waste, ring waste, and all waste, or rags composed wholly or in part of wool, all the foregoing not otherwise herein provided for. (Free.)

375. All wools, hair of the camel, goat, alpaca, and other like animals
1890 shall be divided, for the purpose of fixing the duties to be charged thereon, into the three following classes:

352. All wools, hair of the alpaca, goat, and other like animals, shall be
1883 divided, for the purpose of fixing the duties to be charged thereon, into the three following classes:

DECISIONS UNDER PARAGRAPH 348, ACT OF 1897.

(*b*) The wool schedule of the tariff act was designed to levy duty on wool and not on the water contained in the wool, and where in an importation of wool which has absorbed an unusual amount of water while on the voyage of importation and before arrival at the port of destination the collector in assessing duty may make allowance by way of a deduction from the landed weight on competent proof of such excessive weight. Article 1276 of the Customs Regulations of 1899, relating to the unusual absorption of sea water or of moisture, impliedly includes water other than sea water. While it is desirable that importers should comply with the regulations of the Secretary of the Treasury with respect to the method of proof, so as to facilitate the administration of the customs law, such regulations are directory rather than mandatory and do not debar importers from proving their claim by the ordinary rules of evidence.—T. D. 27220, G. A. 6319.

(*c*) The growth on cabretta skins is dutiable as wool.—Johnson *v.* United States (159 Fed. Rep., 189; T. D. 28538).

(*d*) In order to sustain a claim for allowance of moisture absorbed by wool on the voyage of importation, the fact that there is an increase of about 1½ per cent in the landed weight over that of the invoice weight, which is the natural and normal amount of absorption by the wool, is not sufficient; but it must appear that the increased weight is due to the excessive and unusual absorption of sea water or otherwise. Even in the event of a holding to the contrary the burden would still be on the protestant to show that the word "wool" as used in commerce, and consequently in the tariff act, means wool without natural or normal absorption of moisture and that it is the uniform custom of the trade to buy and sell the wool upon the basis of the invoice weight without regard to the landed weight of the merchandise. The rule contained in Earnshaw *v.* Cadwalader (145 U. S., 247) followed.—T. D. 27800, G. A. 6512.

(*e*) The growth on the skin of the animal known as the cabretta, which is a cross between the sheep and the goat, held to be dutiable as wool.—John-

son *v.* United States (145 Fed. Rep., 1022; T. D. 27191), affirming 140 id., 116; T. D. 26487, followed; T. D. 27258, G. A. 6333.

(*a*) The growth upon Mocha sheepskins is not wool.—Goat and Sheepskin Import Company *v.* United States (206 U. S., 194; T. D. 28190), reversing 145 Fed. Rep., 1022; T. D. 27190, and 141 Fed. Rep., 493; T. D. 26404, and in effect overruling T. D. 27279, G. A. 6337, followed; T. D. 28248, G. A. 6619.

DECISIONS UNDER THE ACT OF 1890.

(*b*) Claim for allowance for weight of sea water overruled because the importer had not complied with articles 851 and 852 of the Regulations.—T. D. 14940, G. A. 2569.

349. Class one, that is to say, merino, mestiza, metz, or metis wools, or other wools of Merino blood, immediate or remote, Down clothing wools, and wools of like character with any of the preceding, including Bagdad wool, China lamb's wool, Castel Branco, Adrianople skin wool
1897 or butcher's wool, and such as have been heretofore usually imported into the United States from Buenos Ayres, New Zealand, Australia, Cape of Good Hope, Russia, Great Britain, Canada, Egypt, Morocco, and elsewhere, and all wools not hereinafter included in classes two and three.

1894 [No corresponding provision. All wool was free of duty under paragraph 685, page 468.]

376. Class one, that is to say, Merino, mestiza, metz, or metis wools, or other wools of Merino blood, immediate or remote, Down clothing wools, and wools of like character with any of the preceding, including
1890 such as have been heretofore usually imported into the United States from Buenos Ayres, New Zealand, Australia, Cape of Good Hope, Russia, Great Britain, Canada, and elsewhere, and also including all wools not hereinfter described or designated in classes two and three.

353. CLASS ONE, CLOTHING WOOLS.—That is to say, merino, mestiza, metz, or metis wools, or other wools of merino blood, immediate or remote, down clothing wools, and wools of like character with any of the
1883 preceding, including such as have been heretofore usually imported into the United States from Buenos Ayres, New Zealand, Australia, Cape of Good Hope, Russia, Great Britain, Canada, and elsewhere, and also including all wools not hereinafter described or designated in classes two and three.

DECISIONS UNDER PARAGRAPH 349, ACT OF 1897.

(*c*) Wool from the island of Curaçao, remotely of merino blood, is dutiable at 11 cents per pound under paragraphs 348, 349, 355, and 357 and not at 4 cents per pound under paragraphs 351 and 358.—T. D. 21345, G. A. 4472.

(*d*) Panderma wool, represented by standard sample No. 146, held to be wool of the first class.—T. D. 25424, G. A. 5721.

DECISIONS UNDER THE ACT OF 1883.

(*e*) In the phrase, "wools of merino blood immediate or remote," "remote" is limited to mean within the limit of merino blood requisite to characterize the wool as possessing merino qualities and adding to the value.—United States *v.* Midgley (D. C.), (42 Fed. Rep., 668).

(*f*) Where an article has been finally placed in a class other than that in which it was origiually and the collector brings suit to recover the excess of duty he is entitled to a presumption that it is rightfully placed in said other class, and the burden of proof is on the defendant to prove that it rightfully belonged to the class in which it had been formerly placed.—Id.

(*a*) A wool was originally placed in the third class by the examiner, who afterwards, upon the orders of the appraiser, made another examination and placed it in the second, and, upon the refusal of the appraiser to indorse, made a third examination and placed it in the first class. On trial several experts testified, upon seeing the wool for the first time, that it was plainly clothing wool (first class). *Held*, the fact of the original judgment of the Government examiner was evidence for the importer as to the grade of the wool and to impeach the reliability of the expert testimony for the United States.—United States *v.* Midgley (D. C.), (42 Fed. Rep., 668).

(*b*) Wool on Cape sheepskins is dutiable as wool class 1.—T. D. 10492, G. A. 142.

1897 **350.** Class two, that is to say, Leicester, Cotswold, Lincolnshire, Down combing wools, Canada long wools, or other like combing wools of English blood, and usually known by the terms herein used, and also hair of the camel, Angora goat, alpaca, and other like animals.

1894 [No corresponding provision. All wool was free of duty under paragraph 685, page 468.]

1890 377. Class two, that is to say, Leicester, Cotswold, Lincolnshire, Down combing wools, Canada long wools, or other like combing wools of English blood, and usually known by the terms herein used, and also hair of the camel, goat, alpaca, and other like animals.

1883 354. Class two, combing wools.—That is to say, Leicester, Cotswold, Lincolnshire, Down combing wools, Canada long wools, or other like combing wools of English blood, and usually known by the terms herein used, and also all hair of the alpaca, goat, and other like animals.

DECISIONS UNDER PARAGRAPH 350, ACT OF 1897.

(*c*) Wool or hair of the cashmere goat, sometimes called china brown cashmere wool, is dutiable under paragraph 350 as wool of the second class.—T. D. 23179, G. A. 4965.

(*d*) Leicester wool, irrespective of the country of origin, is dutiable as wool of class 2.—T. D. 26606, G. A. 6109.

(*e*) Goat hair showing merely a trace of Angora blood and unfit for combing purposes is not classifiable as Angora goat hair.—T. D. 26610, G. A. 6113.

(*f*) Wool of English blood containing no perceptible mixture of merino, although imported from New Zealand, is wool of class 2. The test is the quality and not the place of origin.—Hempstead *v.* United States (116 Fed. Rep., 99).

DECISIONS UNDER THE ACT OF 1890.

(*g*) Alum tanned sheepskins with the wool on are dutiable at 12 cents per pound under this and paragraphs 384 and 387 (1890) and not as furs dressed on the skin nor as dressed sheepskins.—T. D. 13804, G. A. 1998.

(*h*) Common goat hair, even if not fit for combing, is dutiable as hair of the goat and not free under paragraph 604 as hair not specially provided for.—T. D. 10727, G. A. 280 affirmed, and 48 Fed. Rep., 630, reversed; United States *v.* Hopewell (C. C. A.), (51 Fed. Rep., 798).

(*i*) Common goat hair held dutiable and not free under paragraph 604.—T. D. 11408, G. A. 697.

(*j*) A mixture of goat hair and calf hair held dutiable as wool, class 2, and not free as raw animal hair.—T. D. 13772, G. A. 1966.

(*k*) Goat hair selected and bunched prepared for brushmakers' use held dutiable at 24 cents per pound under paragraphs 377, 383, and 384.—T. D. 13942, G. A. 2047.

(*a*) Selected goat hair, being hair from the beard of the goat, scoured, bleached, tied in bunches, and specially prepared for use as material for brushes, held dutiable at 36 cents per pound under paragraphs 377, 381, and 384.—T. D. 13948, G. A. 2053.

(*b*) China camel's hair dutiable as class 2.—T. D. 12657, G. A. 1306.

(*c*) Wool on angora goat skins dutiable under paragraphs 377 and 384.—T. D. 11385, G. A. 668.

DECISIONS UNDER THE ACT OF 1883.

(*d*) Common goat hair is dutiable at 10 cents per pound and not free, as "hair, horse, or cattle, and hair of all kinds, not specially enumerated."—Cooper *v.* Dobson (157 U. S., 148), reversing 46 Fed. Rep., 184.

351. Class three, that is to say, Donskoi, native South American, Cordova, Valparaiso, native Smyrna, Russian camel's hair, and all such
1897 wools of like character as have been heretofore usually imported into the United States from Turkey, Greece, Syria, and elsewhere, excepting improved wools hereinafter provided for.

1894 [No corresponding provision. All wool was free of duty under paragraph 685, page 468.]

378. Class three, that is to say, Donskoi, native South American, Cordova, Valparaiso, native Smyrna, Russian camels hair, and including
1890 all such wools of like character as have been heretofore usually imported into the United States from Turkey, Greece, Egypt, Syria, and elsewhere, excepting improved wools hereinafter provided for.

355. Class three, carpet wools and other similar wools.—Such as Donskoi, native South American, Cordova, Valparaiso, native Smyrna,
1883 and including all such wools of like character as have been heretofore usually imported into the United States from Turkey, Greece, Egypt, Syria, and elsewhere.

DECISIONS UNDER PARAGRAPH 351, ACT OF 1897.

(*e*) Certain unwashed wool, known as Panderma wool, held to be wool of the third class.—T. D. 24082, G. A. 5236.

(*f*) Panderma wool, represented by standard sample No. 146, held to be wool of the first class.—T. D. 25424, G. A. 5721.

(*g*) The growth on the skin of the animal known as the cabretta, which is a cross between the sheep and the goat, held to be dutiable as wool of class 3.—Johnson *v.* United States (145 Fed. Rep., 1022; T. D. 27191), affirming 140 id., 116; T. D. 26487, followed; T. D. 27258, G. A. 6333.

(*h*) The growth on certain Cape sheepskins found to be wool of the third class.—T. D. 28632, G. A. 6695.

DECISIONS UNDER THE ACT OF 1890.

(*i*) In customs cases the courts will take judicial notice of the general facts of natural history, including the fact that the unimproved native sheep of all countries produces fleeces whose value is depreciated more or less by the undue quantity of the hair growing on the belly, flanks, and parts of the thighs and arms of the animals.—Lyon *v.* Marine (C. C. A.), (55 Fed. Rep., 964).

(*j*) Certain bales of merchandise purporting to be the fleeces of the unimproved North China sheep were imported from Shanghai, the papers being regular and free from all questions of fraud. The goods consisted of very low grade wool, containing a large mixture of coarse, short hair, and cost 3 cents a pound in Shanghai, and was worth but 9 cents in Baltimore. The importer testified that he had lived in China and had dealt in the fleeces of

China sheep, and that the importation consisted of such fleeces. The custom-house expert, however, testified that the hair in the fleece was goat's hair, and on this evidence the collector and board of appraisers placed the importation in class 2, paragraph 377, act of 1890. *Held*, that an appellate court, taking judicial notice of the fact that a large proportion of hair grows on the bodies of unimproved sheep, would find that the whole importation consisted of the fleece of the sheep, and therefore belonged to class 3, reversing the circuit court.—Id.

(*a*) Wool on cape sheepskins held to be third class.—T. D. 11357, G. A. 640.

(*b*) Certain skirted wool held to be third class.—T. D. 13049, G. A. 1554.

DECISIONS UNDER THE ACT OF 1883.

(*c*) Certain goods held to be wool of an inferior grade which comes from a deteriorated sheep.—T. D. 10770, G. A. 323.

352. The standard samples of all wools which are now or may be hereafter deposited in the principal custom-houses of the United States, under the authority of the Secretary of the Treasury, shall be the
1897 standards for the classification of wools under this Act, and the Secretary of the Treasury is authorized to renew these standards and to make such additions to them from time to time as may be required, and he shall cause to be deposited like standards in other custom-houses of the United States when they may be needed.

1894 [No corresponding provision. All wool was free of duty under paragraph 685, page 468.]

379. The standard samples of all wools which are now or may be hereafter deposited in the principal custom-houses of the United States, under the authority of the Secretary of the Treasury, shall be the
1890 standards for the classification of wools under this act, and the Secretary of the Treasury shall have the authority to renew these standards and to make such additions to them from time to time as may be required, and he shall cause to be deposited like standards in other custom-houses of the United States when they may be needed.

1883 [No corresponding provision.]

353. Whenever wools of class three shall have been improved by the admixture of Merino or English blood from their present character as
1897 represented by the standard samples now or hereafter to be deposited in the principal custom-houses of the United States, such improved wools shall be classified for duty either as class one or as class two, as the case may be.

1894 [No corresponding provision. All wool was free of duty under paragraph 685, page 468.]

380. Whenever wools of class three shall have been improved by the admixture of Merino or English blood from their present character as
1890 represented by the standard samples now or hereafter to be deposited in the principal custom-houses of the United States, such improved wools shall be classified for duty either as class one or as class two, as the case may be.

1883 [No corresponding provision.]

DECISIONS UNDER PARAGRAPH 353, ACT OF 1897.

(*d*) The provision in paragraph 353 for wools "improved by the admixture of Merino or English blood" does not cover growths of a low grade in which it is the exception to find traces of such admixture and which can not be said to have been so "improved;" and wool on Cape sheepskins, which is of this inferior character and contains much hair and kemp, and which is not worth more than 8 cents per pound, is not within the purview of this provision.—T. D. 28632, G. A. 6695.

354. The duty on wools of the first class which shall be imported washed shall be twice the amount of the duty to which they would be subjected if imported unwashed; and the duty on wools of the first and second classes which shall be imported scoured shall be three times the
1897 duty to which they would be subjected if imported unwashed. The duty on wools of the third class, if imported in condition for use in carding or spinning into yarns, or which shall not contain more than eight per cent of dirt or other foreign substance, shall be three times the duty to which they would otherwise be subjected.

1894 [No corresponding provision. All wool was free of duty under paragraph 685, page 468.]

381. The duty on wools of the first class which shall be imported washed shall be twice the amount of the duty to which they would
1890 be subjected if imported unwashed; and the duty on wools of the first and second classes which shall be imported scoured shall be three times the duty to which they would be subjected if imported unwashed.

356. The duty on wools of the first class which shall be imported washed shall be twice the amount of the duty to which they would be
1883 subjected if imported unwashed; and the duty on wools of all classes which shall be imported scoured shall be three times the duty to which they would be subjected if imported unwashed. * * *

355. Unwashed wools shall be considered such as shall have been shorn from the sheep without any cleansing; that is, in their natural
1897 condition. Washed wools shall be considered such as have been washed with water only on the sheep's back, or on the skin. Wools of the first and second classes washed in any other manner than on the sheep's back or on the skin shall be considered as scoured wool.

1894 [No corresponding provision. All wool was free of duty under paragraph 685, page 468.]

382. Unwashed wools shall be considered such as shall have been shorn from the sheep without any cleansing; that is, in their natural
1890 condition. Washed wools shall be considered such as have been washed with water on the sheep's back. Wool washed in any other manner than on the sheep's back shall be considered as scoured wool.

1883 [No corresponding provision.]

DECISIONS UNDER THE ACT OF 1890.

(*a*) Montevideo merino wool, class 1, pulled from the skins, the pelts being simply spouted with cold water, should be classified as scoured wool.—T. D. 11400, G. A. 683.

356. The duty upon wool of the sheep or hair of the camel, Angora goat, alpaca, and other like animals, of class one and class two, which shall be imported in any other than ordinary condition, or which has been sorted or increased in value by the rejection of any part of the original fleece, shall be twice the duty to which it would be otherwise subject: *Provided*, That skirted wools as imported in eighteen hundred and ninety and prior thereto are hereby excepted. The duty upon wool of the sheep or hair of the camel, Angora goat, alpaca, and other like animals of any class which shall be changed in its character or condition for the purpose of evading the duty, or which shall be reduced in value by the admixture of dirt or any other foreign substance, shall be twice the duty to which it would be otherwise subject. When the duty
1897 assessed upon any wool equals three times or more that which would be assessed if said wool was imported unwashed, the duty shall not be doubled on account of the wool being sorted. If any bale or package of wool or hair specified in this Act invoiced or entered as of any specified class, or claimed by the importer to be dutiable as of any specified class, shall contain any wool or hair subject to a higher rate of duty than the class so specified, the whole bale or package shall be subject to the highest rate of duty chargeable on wool of the class subject to such higher rate of duty, and if any bale or package be claimed by the importer to be shoddy, mungo, flocks, wool, hair, or other material of

any class specified in this Act, and such bale contain any admixture of any one or more of said materials, or of any other material, the whole bale or package shall be subject to duty at the highest rate imposed upon any article in said bale or package.

1894 [No corresponding provision. All wool was free of duty under paragraph 685, page 468.]

383. The duty upon wool of the sheep or hair of the camel, goat, alpaca, and other like animals which shall be imported in any other than ordinary condition, or which shall be changed in its character or condition for the purpose of evading the duty, or which shall be reduced in value by the admixture of dirt or any other foreign substance, or which has been sorted or increased in value by the rejection of any part of the original fleece, shall be twice the duty to which it would be otherwise subject: *Provided*, That skirted wools as now imported are hereby excepted. Wools on which a duty is assessed amounting to three times or more than that which would be assessed if said wool was
1890 imported unwashed, such duty shall not be doubled on account of its being sorted. If any bale or package of wool or hair specified in this act imported as of any specified class, or claimed by the importer to be dutiable as of any specified class shall contain any wool or hair subject to a higher rate of duty than the class so specified, the whole bale or package shall be subject to the highest rate of duty chargeable on wool of the class subject to such higher rate of duty, and if any bale or package be claimed by the importer to be shoddy, mungo, flocks, wool, hair, or other material of any class specified in this act, and such bale contain any admixture of any one or more of said materials, or of any other material, the whole bale or package shall be subject to duty at the highest rate imposed upon any article in said bale or package.

356. * * * The duty upon wool of the sheep, or hair of the alpaca, goat, and other like animals, which shall be imported in any other than ordinary condition, as now and heretofore practiced, or which shall be
1883 changed in its character or condition for the purpose of evading the duty, or which shall be reduced in value by the admixture of dirt or any other foreign substance, shall be twice the duty to which it would be otherwise subject.

DECISIONS UNDER PARAGRAPH 356, ACT OF 1897.

(*a*) Where white and black Iceland wools, which in commerce have always been dealt in and imported separately packed, have been, with the intention of obtaining a lower rate of duty, mixed together in the same bale but not subjected to any alteration by chemical or mechanical means, they are "changed in condition" within the meaning of this paragraph, though they can afterwards be restored to their original condition. Inasmuch as the mixing was done for the purpose of evading the duty on white wool only, the black wool being subject to the same rate of duty when classified in its mixed condition or separately, only the white wool is liable to a double duty. This double duty means that the white wool should be assessed with twice the rate of duty to which it would have been subjected had it been imported without being changed in condition.—T. D. 25168, G. A. 5629, modified; Stone *v.* United States (147 Fed. Rep., 603; T. D. 27515).

DECISIONS UNDER THE ACT OF 1890.

(*b*) As to the duty on assorted third-class wool.—T. D. 11692, G. A. 797.

(*c*) Angora goat hair with an admixture of cattle hair and third-class wool, imported and invoiced as cattle hair and claimed to be free. Forfeiture proceedings decided in favor of the importers. The question whether the merchandise was wool or hair held not to have been involved in the forfeiture proceedings and the merchandise dutiable at 10 cents per pound under the act of 1883 and 12 cents per pound under the act of 1890.—T. D. 13496, G. A. 1798.

(*a*) Certain third-class wool found not to be subject to any of the conditions contained in this paragraph.—T. D. 14243, G. A. 2207.

(*b*) The sorting clause applies to wools of all classes. The term "sorting" means a changing of the original fleeces and not a separation of the wools as to color.—In re Higgins (C. C.), (50 Fed. Rep., 910).

(*c*) The provision that the "duty on wool that has been sorted shall be twice the duty to which it would be otherwise subject" means twice the duty to which it would have been subject if it had not been sorted:—Id.

(*d*) Scotch Haslock wool found to be wool of the third class washed and sorted.—T. D. 14453, G. A. 2299.

(*e*) In applying the sorting clause to wools of the third class which are subject to ad valorem duty, the value of the wool in an unsorted condition should be ascertained and multiplied by twice the rate provided for wool of such value.—Id.

(*f*) The proviso that "wools on which a duty is assessed amounting to three times or more than that which would be assessed if such wool was imported unwashed, such duty shall not be doubled on account of its being sorted," applies to wools of all classes.—Id.

(*g*) Where sorted wool of class 3 is worth over 13 cents per pound, and the duty thereon at 50 per cent amounts to more than three times the duty which would have been assesed upon it if it had been imported unwashed, double duty can not be assessed upon it under the sorting clause.—Id.

(*h*) The importation of wool separated as to colors by entire fleeces, the colors being of different values, and entered for duty as washed wool of the third class, is not within this paragraph imposing double duty. Affirming 50 Fed. Rep., 910.—In re Higgins (C. C. A.), (55 Fed. Rep., 278).

(*i*) This proviso can not be restricted to those classes of wool upon which the act assesses duty by the express term "unwashed."—Id.

DECISIONS UNDER THE ACT OF 1883.

(*j*) Carded wool noils made from improved Turkish wool, of merino blood, and in a scoured condition, held dutiable as scoured wool, class 1, and not as wool of the third class as noils made from carpet wool.—T. D. 10495, G. A. 145.

(*k*) This paragraph is not restricted to wool changed in its character or condition for the purpose of evading duty, nor to wool reduced in value by the admixture of dirt or any other foreign substance, but to cover also wool advanced or improved beyond ordinary conditions.—Juillard *v.* Magone (37 Fed. Rep., 857).

(*l*) "Wool-tops," which are wool advanced to an improved condition over scoured wool by the further processes of combing, gilling, and winding into balls, found to be "wool improved in other than ordinary condition" and liable to double duty.—Id.

(*m*) If wool is imported scoured, although in a form not commercially known as scoured wool, and if its condition is different from that in which wool was customarily imported prior to the date of this act, it is dutiable as "wool scoured in other than ordinary conditions.—United States *v.* Patton (D. C.), (46 Fed. Rep., 461).

(*n*) Where wool has been changed from one condition to another for the purpose of evading duty, whether the condition in which it was entered was a customary condition in which wool was imported prior to the date of this act or not, it is subject to double duty.—Id.

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*a*) Wool imported which had been scoured, then carded and prepared, then put upon a comb from which it comes in long lengths, known as slivers or slubbing. It is then put through a process called grilling, which forms the slivers into a less number of slivers of greater thickness. These slivers are then taken into the drawing room and finished, from whence they come out in the form of round balls called tops. These tops become new articles of merchandise which are sold to spinners, who spin them into worsted yarn. The collector first classed the wool as waste and fixed the duty at 10 cents a pound, which was paid; but subsequently the collector imposed a duty of 10 cents a pound on the whole importation as wool of the first class, costing under 30 cents a pound in the unwashed condition, then trebled the duty because the importer scoured, and then doubled the result upon the ground that the tops had been changed in their character or condition for the purpose of evading the duty. The importer declined to pay, and the United States sued. *Held*, that the duty of 60 cents a pound was properly imposed.—Patton *v.* United States (159 U. S., 500).

(*b*) The provision that duty on wool of the first class imported washed, shall be twice the amount of the duty to which it would be subjected if unwashed, must, in view of the necessities of its practical application, be construed to require a doubling of the specific and ad valorem rates and not a computation of the amount of duties which the law would impose on the number of pounds of unwashed wool, and then a doubling of this amount.—Foster *v.* Simmons (9 Fed. Cas., 573).

(*c*) The specific duty by weight is to be calculated on the same number of pounds in each case, and is to be twice the amount for washed that it is for unwashed wool, and the ad valorem duty on washed wool is to be twice the ad valorem duty on the same number of pounds of unwashed wool. In this case there was imported 3,294 pounds of washed wool valued at $1,627. Had it been unwashed it would have been valued at $813.50. The collector exacted 20 cents a pound specific duty and 22 per cent ad valorem on the washed value ($1,627). He should have collected 20 cents a pound and 22 per cent on the unwashed value ($813.50).—Arthur *v.* Pastor (109 U. S., 139).

1897 **357.** The duty upon all wools and hair of the first class shall be eleven cents per pound, and upon all wools or hair of the second class twelve cents per pound.

1894 [No corresponding provision. All wools was free of duty under paragraph 685, page 468.]

1890 384. The duty upon all wools and hair of the first class shall be eleven cents per pound, and upon all wools or hair of the second class twelve cents per pound.

1883 357. Wools of the first class, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall be thirty cents or less per pound, ten cents per pound; wools of the same class, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall exceed thirty cents per pound, twelve cents per pound.

358. Wools of the second class, and all hair of the alpaca, goat, and other like animals, the value whereof, at the last port or place whence exported to the United States, excluding charges in such port, shall be thirty cents or less per pound, ten cents per pound; wools of the same class, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall exceed thirty cents per pound, twelve cents per pound.

1897 **358.** On wools of the third class and on camel's hair of the third class the value whereof shall be twelve cents or less per pound, the duty shall be four cents per pound.

1894 [No corresponding provision. All wool was free of duty under paragraph 685, page 468.]

1890 385. On wools of the third class and on camel's hair of the third class the value whereof shall be thirteen cents or less per pound, including charges, the duty shall be thirty-two per centum ad valorem.

1883 359. Wools of the third class, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall be twelve cents or less per pound, two and a half cents per pound; * * *

DECISIONS UNDER THE ACT OF 1890.

(*a*) Donski wool of the third class invoiced in bales at a stated value per unit (Russian pood), gross weight. *Held*, that the cost of the bags or wrappers was properly included in the dutiable value (sec. 19, act of June 10, 1890) and that such value can not be reduced by deducting the weight of the bags from the gross weight.—T. D. 12522, G. A. 1206.

(*b*) Dutiable value of the coverings for third class wool held dutiable as the wool.—T. D. 13671, G. A. 1909.

1897 **359.** On wools of the third class, and on camel's-hair of the third class, the value whereof shall exceed twelve cents per pound, the duty shall be seven cents per pound.

1894 [No corresponding provision. All wool was free of duty under par. 685, page 468.]

1890 386. On wools of the third class, and on camel's-hair of the third class, the value whereof shall exceed thirteen cents per pound, including charges, the duty shall be fifty per cent ad valorem.

1883 359. * * * ; wools of the same class, the value whereof, at the last port or place whence exported to the United States, excluding charges in such port, shall exceed twelve cents per pound, five cents per pound.

DECISIONS UNDER THE ACT OF 1890.

(*c*) Certain East India wool held to be dutiable viz, white Joria at 64 cents, and yellow Knelat and yellow Joria at 32 cents.—T. D. 14054, G. A. 2105.

1897 **360.** The duty on wools on the skin shall be one cent less per pound than is imposed in this schedule on other wools of the same class and condition, the quantity and value to be ascertained under such rules as the Secretary of the Treasury may prescribe.

1894 [No corresponding provision. All wool was free of duty under par. 685, page 468.]

1890 387. Wools on the skin shall pay the same rate as other wools, the quantity and value to be ascertained under such rules as the Secretary of the Treasury may prescribe.

1883 360. Wools on the skin, the same rates as other wools, the quantity and value to be ascertained under such rules as the Secretary of the Treasury may prescribe.

DECISIONS UNDER PARAGRAPH 360, ACT OF 1897.

(*d*) A cheap grade of mixed hair and wool, the product of the Mocha sheep, imported on the skins, is dutiable under this and paragraph 358 as wool class 3, and is not free under paragraph 562 as fur skins not dressed, nor paragraph 664 as skins of all kinds, etc. It is excepted eo nomine from paragraph 664,

being sheepskins with the wool on.—T. D. 21737, G. A. 4593. Overruled in effect by T. D. 28248, G. A. 6619.

(*a*) Skins of the cabretta, a hybrid resulting from a cross between a sheep and a goat, are sheepskins for tariff purposes, and the growth on them is dutiable as wool.—Lawrence *v.* United States (124 Fed. Rep., 1000).

(*b*) The growth on the skins of the animal known as the cabretta, which is a cross between the sheep and the goat, held to be dutiable as wool of class 3.—Johnson *v.* United States (145 Fed. Rep., 1022; T. D. 27191), affirming 140 id., 116; T. D. 26487, followed; T. D. 27258, G. A. 6333.

(*c*) The growth upon Mocha sheepskins held not to be wool, and such skins are free of duty under paragraph 664.—Goat and Sheepskin Import Company *v.* United States (206 U. S., 194; T. D. 28190), reversing 141 Fed. Rep., 493, T. D. 26404; 145 Fed. Rep., 1022, T. D. 27190, and Abstract 2401 (T. D. 25499), which had followed T. D. 21737, G. A. 4593, followed; T. D. 28248, G. A. 6619.

(*d*) The growth on Mocha sheepskins is not wool.—Stein et al. *v.* United States, Suits 4239-40 (T. D. 28210), reversing without opinion T. D. 27279, G. A. 6337.

DECISIONS UNDER THE ACT OF 1890.

(*e*) Turkish Angora goatskins, raw, with the wool on, were imported, the wool classified as class 2 and assessed at 12 cents per pound, and claimed to be free under paragraph 588 as fur skins not dressed. Protest overruled, T. D. 12815, G. A. 1411; overruled, T. D. 15699, G. A. 2880.

(*f*) The quantity of wool ascertained by shearing and shaving an average pelt and weighing the wool, found to be equal to 50 per cent of the weight of the pelt.—T. D. 13886, G. A. 2039.

(*g*) Wool on sheepskins from Buenos Ayres ascertained in accordance with the regulations of the Secretary and found to be 54½ per cent of the weight of the pelt.—T. D. 13887, G. A. 2040.

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*h*) Twenty bales of skins imported containing one hundred and fifty skins to the bale, each bale containing four or five Angora goatskins, fifteen or twenty second-class skins, which are free, and the remaining common Cape goatskins, which are also free. The collector directed to assess duty on Angora skins under the provision for wools of the second class, for the hair or wool, and 30 per cent for the skins alone, admitting the common goatskins free.—T. D. 3112.

1897 **361.** Top waste, slubbing waste, roving waste, ring waste, and garnetted waste, thirty cents per pound.

1894 279. * * *, garnetted waste, * * * fifteen per centum ad valorem, and on wool of the sheep, hair of the camel, goat, alpaca, or other like animals, in the form of roving, roping, or tops, twenty per centum ad valorem.

1890 388. On * * *, top waste, slubbing waste, roving waste, ring waste, * * * garnetted waste, * * * the duty shall be thirty cents per pound.

1883 361. Woolen * * * waste, * * * ten cents per pound.

DECISIONS UNDER THE ACT OF 1894.

(*i*) Broken wool tops are dutiable as tops and not free as waste.—T. D. 16086, G. A. 3050.

(*a*) Broken wool tops designedly broken and not incidentally produced as refuse in the process of wool manufacture is dutiable as wool in the form of tops and not free as waste.—T. D. 18737, G. A. 4050.

(*b*) Swatches of scoured, combed, and dyed Angora goat hair, adapted for use in making wigs for dolls, is dutiable as goat hair tops, and not as manufactures of goat hair, nor as hair.—T. D. 17437, G. A. 3611.

DECISIONS UNDER THE ACT OF 1883.

(*c*) Wool known as ring waste, or white ring waste, held dutiable as woolen waste.—T. D. 10728, G. A. 281.

(*d*) Ring waste, refuse material produced in the process of spinning wool, is waste.—T. D. 10752, G. A. 305.

(*e*) "Wool waste" as employed in the tariff acts signifies such parts or particles of wool as are thrown off in the several processes of manufacture of wool in wool or worsted fabrics, and does not include wool which has been prepared for spinning, and artificially and intentionally made into a form like such parts or particles, even if sometimes called "waste" in trade.—United States *v.* Patton (D. C.), (46 Fed. Rep., 461).

1897 **362.** Shoddy, twenty-five cents per pound; noils, wool extract, yarn waste, thread waste, and all other wastes composed wholly or in part of wool, and not specially provided for in this act, twenty cents per pound.

1894 279. On * * * shoddy * * * and carbonized noils * * * fifteen per centum ad valorem, * * *.

1890 388. On noils, shoddy, * * * yarn waste, * * * and all other wastes composed wholly or in part of wool the duty shall be thirty cents per pound.

1883 361. Woolen * * * shoddy * * * waste * * * ten cents per pound.

DECISIONS UNDER PARAGRAPH 362, ACT OF 1897.

(*f*) Merchandise composed of 91⅔ per cent of cotton waste and 8⅓ per cent of wool waste is dutiable as wool waste and not free under paragraph 537 as cotton waste.—T. D. 21409, G. A. 4495.

(*g*) Where woolen noils have become saturated with sea water, so as to absorb while in transit an unusual amount of moisture, the weight of which is ascertainable with reasonable certainty, the entry should be liquidated on the basis of the landed weight less the weight of the water.—T. D. 22078, G. A. 4672.

(*h*) While compliance with article 851, Regulations of 1892, is recommended as desirable, held that the importer's contention as to excessive weight may be established before the Board by the ordinary rules of evidence.—T. D. 22078, G. A. 4672.

(*i*) Extracts cheviot is dutiable as shoddy and not as rags.—T. D. 18151, G. A. 3908.

(*j*) Portions of woolen material clipped from the piece in the course of making garments are more specifically provided for as woolen rags than as waste composed wholly or in part of wool.—United States *v.* Pearson (137 Fed. Rep., 1021; T. D. 26394), affirming 131 id., 571; T. D. 25317.

(*k*) Sweepings from cotton and woolen mills containing not more than 1 per cent of wool sweepings of no commercial value as wool are not dutiable under the provision for wastes composed in part of wool.—In re Downing (139 Fed. Rep., 590; T. D. 26519).

DECISIONS UNDER THE ACT OF 1890.

(*a*) Alpaca noils held dutiable as noils and not as wool of class 2.—T. D. 12680, G. A. 1329.

(*b*) Chinese camel's-hair noils, being the short hair of the camel obtained by combing, are dutiable as noils and not as camel's hair of the second class nor as waste.—T. D. 15232, G. A. 2725; Lobsitz *v.* United States (C. C.), (75 Fed. Rep., 834).

(*c*) Merchandise consisting in part of wool rags and in part of wool yarn, and thread waste, as waste.—T. D. 12986, G. A. 1537.

(*d*) Cotton and wool waste, the refuse thrown off in the manufacture of cotton and wool fabrics, is dutiable as waste and not free as cotton waste or flocks.—T. D. 13217, G. A. 1638.

(*e*) Waste pieces of cloth composed in part of rubber, cotton, and wool held dutiable as waste composed in part of wool and not as waste not specially provided for. Reversing T. D. 13215, G. A. 1636.—United States *v.* Cummings (C. C.), (65 Fed. Rep., 495).

(*f*) The fact that the wool was not utilized after importation does not affect the classification.—Id.

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*g*) Pulverized waste or flock or shoddy, being the refuse thrown off in shearing or finishing woolen cloths, having been imported and used under those names prior to this act, and being so known in trade and commerce, is liable to a duty of 5 per cent as waste or shoddy and not under Schedule C as a manufacture of wool.—Lennig *v.* Maxwell (3 Blatchf., 125; 15 Fed. Cas., 312).

1897 **363.** Woolen rags, mungo, and flocks, ten cents per pound.

1894 279. On flocks, mungo, * * * fifteen per centum ad valorem, * * *.

1890 389. On woolen rags, mungo, and flocks, the duty shall be ten cents per pound.

1883 361. Woolen rags, * * * mungo, * * * and flocks, ten cents per pound.

DECISIONS UNDER PARAGRAPH 363, ACT OF 1897.

(*h*) Clippings of woolen cloth, the waste resulting from cutting the cloth to make garments, are dutiable as woolen rags and not as wool waste.—T. D. 21595, G. A. 4555.

(*i*) Mohair flocks dutiable as flocks.—T. D. 13002, G. A. 1553.

(*j*) Portions of woolen material clipped from the piece in the course of making garments are more specifically provided for as woolen rags than as waste composed wholly or in part of wool.—United States *v.* Pearson (137 Fed. Rep., 1021; T. D. 26394), affirming 131 id., 571; T. D. 25317.

1897 **364.** Wool and hair which have been advanced in any manner or by any process of manufacture beyond the washed or scoured condition, not specially provided for in this Act, shall be subject to the same duties as are imposed upon manufactures of wool not specially provided for in this Act.

1894 [No corresponding provision. All wool was free of duty under paragraph 685, page 468.]

1890 390. Wools and hair of the camel, goat, alpaca, or other like animals, in the form of roping, roving, or tops, and all wool and hair which have been advanced in any manner or by any process of manufacture beyond the washed or scoured condition, not specially provided for in this Act, shall be subject to the same duties as are imposed upon manufactures of wool not specially provided for in this Act.

1883 [No corresponding provision.]

DECISIONS UNDER PARAGRAPH 364, ACT OF 1897.

(*a*) Certain wool found to be scoured and not carbonized.—T. D. 18147; G. A. 3904.

365. On yarns made wholly or in part of wool, valued at not more than thirty cents per pound, the duty per pound shall be two and one-half times the duty imposed by this Act on one pound of unwashed
1897 wool of the first class if valued at more than thirty cents per pound, the duty per pound shall be three and one-half times the duty imposed by this Act on one pound of unwashed wool of the first class, and in addition thereto, upon all the foregoing, forty per centum ad valorem.

280. On woolen and worsted yarns made wholly or in part of wool,
1894 worsted, the hair of the camel, goat, alpaca, or other animals, valued at not more than forty cents per pound, thirty per centum ad valorem; valued at more than forty cents per pound, forty per centum ad valorem.

391. On woolen and worsted yarns made wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, valued at not more than thirty cents per pound, the duty per pound shall be two and one-half times the duty imposed by this Act on a pound of unwashed wool of the first class, and in addition thereto, thirty-five per
1890 centum ad valorem; valued at more than thirty cents and not more than forty cents per pound, the duty per pound shall be three times the duty imposed by this Act on a pound of unwashed wool of the first class, and in addition thereto thirty-five per centum ad valorem; valued at more than forty cents per pound, the duty per pound shall be three and one-half times the duty imposed by this Act on a pound of unwashed wool of the first class, and in addition thereto forty per centum ad valorem.

363. * * * woolen and worsted yarns, * * * valued at not exceeding thirty cents per pound, ten cents per pound; valued at above thirty cents per pound, and not exceeding forty cents per pound, twelve cents per pound; valued at above forty cents per pound, and not exceeding sixty cents per pound, eighteen cents per pound; valued at above sixty
1883 cents per pound, and not exceeding eighty cents per pound, twenty-four cents per pound; and in addition thereto, upon all the above-named articles, thirty-five per centum ad valorem; valued at above eighty cents per pound, thirty-five cents per pound, and in addition thereto forty per centum ad valorem.

DECISIONS UNDER THE ACT OF 1894.

(*b*) Worsted yarn, known commercially as genappe yarn, is dutiable as worsted yarn and not as a manufacture of worsted nor as worsted cord.—T. D. 16420, G. A. 3209.

(*c*) Worsted roving yarns are dutiable as worsted yarns and not as rovings.—T. D. 16574, G. A. 3270.

366. On cloths, knit fabrics, and all manufactures of every description made wholly or in part of wool, not specially provided for in this Act, valued at not more than forty cents per pound, the duty per pound shall be three times the duty imposed by this Act on a pound of unwashed wool of the first class; valued at above forty cents per pound and not
1897 above seventy cents per pound, the duty per pound shall be four times the duty imposed by this Act on one pound of unwashed wool of the first class, and in addition thereto, upon all the foregoing, fifty per centum ad valorem; valued at over seventy cents per pound, the duty per pound shall be four times the duty imposed by this Act on one pound of unwashed wool of the first class and fifty-five per centum ad valorem.

281. On knit fabrics, and all fabrics made on knitting machines or frames, not including wearing apparel, * * * made wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, valued at not exceeding forty cents per pound, thirty-five per centum ad valorem; valued at more than forty cents per pound, forty per centum ad valorem.

282. On * * * felts for printing machines, composed wholly or in part of wool, * * *.

1894 283. * * * and on all manufactures, composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, including such as have India rubber as a component material, and not specially provided for in this Act, valued at not over fifty cents per pound, forty per centum ad valorem; valued at more than fifty cents per pound, fifty per centum ad valorem.

297. The reduction of the rates of duty herein provided for manufactures of wool shall take effect January first, eighteen hundred and ninety-five.

392. On woolen or worsted cloths, * * * knit fabrics, and all fabrics made on knitting machines or frames, and all manufactures of every description made wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, not specially provided for in this act, valued at not more than thirty cents per pound, the duty per pound shall be three times the duty imposed by this act on a pound of unwashed wool of the first class, and in addition thereto forty per centum ad valorem; valued at more than thirty and not more than forty cents per

1890 pound, the duty per pound shall be three and one-half times the duty imposed by this act on a pound of unwashed wool of the first class, and in addition thereto forty per centum ad valorem; valued at above forty cents per pound, the duty per pound shall be four times the duty imposed by this act on a pound of unwashed wool of the first class, and in addition thereto fifty per centum ad valorem.

396. On * * * plushes and other pile fabrics * * * composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animal * * *. [See page 500.]

362. Woolen cloths, * * * , and all manufactures of wool of every description, made wholly or in part of wool, not specially enumerated or provided for in this act, valued at not exceeding eighty cents per pound, thirty-five cents per pound and thirty-five per centum ad valorem; valued at above eighty cents per pound, thirty-five cents per pound, and in addition thereto forty per centum ad valorem.

363. * * * knit goods, and all goods made on knitting frames, balmorals, * * * and all manufactures of every description, composed wholly or in part of worsted, the hair of the alpaca, goat, or other animals (except such as are composed in part of wool), not specially

1883 enumerated or provided for in this act, valued at not exceeding thirty cents per pound, ten cents per pound; valued at above thirty cents per pound, and not exceeding forty cents per pound, twelve cents per pound; valued at above forty cents per pound, and not exceeding sixty cents per pound, eighteen cents per pound; valued at above sixty cents per pound, and not exceeding eighty cents per pound, twenty-four cents per pound; and in addition thereto, upon all of the above-named articles, thirty-five per centum ad valorem; valued at above eighty cents per pound, thirty-five cents per pound, and in addition thereto forty per centum ad valorem.

379. Endless belts or felts for paper or printing machinery, twenty cents per pound and thirty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 366, ACT OF 1897.

(*a*) Bareges, plain and bordered, with silk warp and wool weft, and which are used for veilings (wool being largely the component of chief value), are dutiable as made wholly or in part of wool, and not under paragraph 390 as veilings.—T. D. 19627, G. A. 4209.

(*b*) Horse bandages for sick horses, composed of flannel or woolen cloth, are dutiable as manufactures of wool and not under paragraph 447 as saddlery nor under section 6 as nonenumerated manufactured articles.—T. D. 21713, G. A. 4584; affirmed in Veil *v.* United States (113 Fed. Rep., 856).

(*c*) An article made from camel's-hair and used as a press cloth, being a manufacture of wool as defined by paragraphs 351 and 383, is dutiable under

this paragraph and not under paragraph 431 as press cloth.—T. D. 21200, G. A. 4448.

(*a*) Cashmere cloth over 60 inches wide, composed of cotton and wool, made especially for the purpose of converting into shawls, not adapted for use as dress goods, and not recognized or dealt in as such, are dutiable as manufactures of wool and not under paragraph 368 as dress goods or goods of similar description.—T. D. 21650, G. A. 4567.

(*b*) Mercerized colored cotton cloth, made of cotton and containing on the surface polka dots made of goat hair, is dutiable as a cloth made in part of wool and not as cotton cloth.—T. D. 22082, G. A. 4676; affirmed in Converse *v.* United States (113 Fed. Rep., 817).

(*c*) Horse-leg bandages composed of wool, which are used for bandaging the limbs of injured horses, are not dutiable as saddlery, but as manufactures of wool.—Veil *v.* United States (113 Fed. Rep., 856) followed; T. D. 23619, G. A. 5106.

(*d*) Traveling rolls in chief value of cotton and in part of wool do not come within this provision.—T. D. 24592, G. A. 5389.

(*e*) Penwipers composed of wool and metal (metal chief value) are dutiable as manufactures in part of wool, by virtue of the provision in section 7 which provides that if two or more rates of duty shall be applicable to any imported article it shall pay duty at the highest of such rates.—T. D. 24595, G. A. 5392.

(*f*) So-called dusters, composed of a wooden handle to which are attached many strips of a woolen cloth, commonly known as list, are dutiable as manufactures of wool and not as feather dusters.—T. D. 24937, G. A. 5551.

(*g*) Fabrics in chief value of flax, with wool polka dots thereon, are not dutiable as manufactures of wool, but as fabrics in chief value of flax.—T. D. 25258, G. A. 5668.

(*h*) Woven fabrics of flax and wool (flax chief value) are not dutiable under this paragraph.—T. D. 25431, G. A. 5728.

(*i*) Flat pieces of white woolen fabric, circular in shape, varying from 2 to 4 inches in diameter and from one-half to 1 inch in thickness, and used for applying powder to the face and neck, are dutiable as manufactures of wool and not as brushes.—United States *v.* Borgfeldt (153 Fed. Rep., 480; T. D. 28142) followed; T. D. 28222, G. A. 6611.

(*j*) Hair press cloth made of the hair of the camel is not the hair press cloth of paragraph 431 and is dutiable as a manufacture of wool.—Caldwell *v.* United States (141 Fed. Rep., 487; T. D. 26489) distinguished; T. D. 27792, G. A. 6504.

(*k*) Hair press cloth of which no further particulars of description were given in the opinion was held to be dutiable as hair press cloth and not as manufactures of wool.—Caldwell *v.* United States (141 Fed. Rep., 487; T. D. 26489).

(*l*) Woven fabrics in chief value of flax, but in part of wool, are more specifically provided for as woven fabrics of which flax is the component material of chief value than as cloths in part of wool.—United States *v.* Johnson (157 Fed. Rep., 754; T. D. 28516), affirming 154 id., 752; T. D. 27897.

(*m*) Woven fabrics of flax and wool (flax chief value) are dutiable as woven fabrics in which flax is the component material of chief value and not

as manufactured articles in part of wool.—United States *v.* Wilkinson (154 Fed. Rep., 751; T. D. 28105).

(*a*) So-called cattle-hair goods, composed of a cotton warp and a filling of calf hair and wool, are dutiable as manufactures of wool. Even if they contained no wool they would still be so dutiable by similitude.—T. D. 28592, G. A. 6686.

(*b*) Woven fabrics composed in chief value of flax, but in part of wool, are dutiable as woven fabrics in which flax is the component material of chief value and not as cloths in part of wool.—United States *v.* Walsh (154 Fed. Rep., 770; T. D. 28325), affirming T. D. 27921.

(*c*) Lap robes in chief value of cotton, but in part of wool, are dutiable as manufactures in part of wool and not as manufactures of cotton.—Vandegrift *v.* United States (113 Fed. Rep., 816).

(*d*) Cotton quilts with a fringe of wool are dutiable as manufactures in part of wool and not as manufactures of cotton.—Rouss *v.* United States (120 Fed. Rep., 1021), affirming 113 id., 816.

(*e*) Fabrics composed of a flax warp and a wool weft, flax being the component material of chief value, are more specifically provided for as fabrics composed in chief value of flax than as manufactures made wholly or in part of wool.—T. D. 28648, G. A. 6697.

DECISIONS UNDER THE ACT OF 1894.

(*f*) Cloakings made on a knitting machine or frame, the face of the fabric being finished with a boucle effect, is dutiable as wool knit fabrics and not as a manufacture of wool.—T. D. 17818, G. A. 3752.

(*g*) Baby-carriage robes, loose knit fabrics composed of wool, are dutiable as knit fabrics and not as knit wearing apparel.—T. D. 16856, G. A. 3375.

(*h*) Printed felt squares about 24 inches square, having printed or stenciled fancy designs, landscapes, or human figures, held dutiable under paragraph 283 and not as lithographic prints, nor as printed matter, nor as paintings.—T. D. 17260, G. A. 3522.

(*i*) Chenille yarn found to be composed of wool and cotton (wool chief value) valued at over 40 cents per pound and dutiable as a manufacture of wool and not as a manufacture of fur.—T. D. 17261, G. A. 3523.

(*j*) Traveling rugs composed of wool valued at more than 50 cents per pound held dutiable as a manufacture of wool.—T. D. 17280, G. A. 3542.

(*k*) Lapping or machine felting, a woven fabric composed of wool and flax (wool chief value), is dutiable as felting for printing machines and not as a manufacture of wool.—T. D. 17167, G. A. 3484.

(*l*) Rosslyn rugs and Jedburgh rugs, composed of wool and commercially known as traveling rugs, are dutiable as manufactures of wool and not as shawls nor as rugs for floors.—T. D. 17353, G. A. 3573.

(*m*) Small wigs designed to be glued to the heads of dolls are manufactures of wool and not toys.—T. D. 17842, G. A. 3776.

(*n*) Tennis-ball cloth, a woven fabric composed of wool, is dutiable as cloth composed of wool and not as felt.—T. D. 17493, G. A. 3632.

(*o*) Tennis balls of rubber and wool felt are dutiable as manufactures of wool and not as manufactures of india rubber.—T. D. 18526, G. A. 3982; reversed, Slazenger *v.* United States (C. C.), (91 Fed. Rep., 517).

(*a*) Miniature hats, baskets, etc., made of hair from the manes or tails of horses are dutiable as a manufacture of hair and not as toys.—T. D. 17627, G. A. 3675.

(*b*) The provision in paragraph 297 that the reduction of duty provided in the act of 1894 on "manufactures of wool" should take effect January 1, 1895, related to the raw material out of which the imported goods should be made and included all articles composed of wool, whether known as worsted goods or by a special designation, as itallan cloths, rugs, or wearing apparel, or otherwise.—United States *v.* Murphy (169 U. S., 209) affirming T. D. 15335, G. A. 2769, and reversing Murphy *v.* United States (68 Fed. Rep., 908) and United States *v.* Murphy (72 Fed. Rep., 1008), followed; T. D. 23504, G. A. 5073.

(*c*) Mohair braids made from the hair of the Angora goat were not within the terms of paragraph 297 postponing until January 1, 1895, the reduction of the duty on woolen goods.—Wolff *v.* United States (113 Fed. Rep., 1001).

(*d*) Dress goods composed in chief value of silk, but in part of wool, were "manufactures of wool" within the meaning of paragraph 297.—Robinson *v.* United States (143 Fed. Rep., 919; T. D. 26943).

(*e*) The term "manufacturers of wool" is a broad and comprehensive term, covering goods specified in Schedule K (1894) manufactured from the varieties which were classified as first, second, and third class wools in the act of 1890. and embraces shawls made of mohair and commercially known as ice-wool shawls. Such shawls are dutiable under paragraph 392, act of 1890, when imported prior to January 1, 1895.—T. D. 15524, G. A. 2834; reversed, T. D. 20849, G. A. 4385; Oppenheimer *v.* United States (C. C.), (90 Fed. Rep., 796).

(*f*) Tournay velvet carpets being specially made subject to a certain duty under paragraph 288, act of 1894, they are not manufactures of wool within the meaning of this paragraph. Reversing T. D. 15714, G. A. 2895, and affirming the decision of the Circuit Court.—United States *v.* Field (C. C. A.), (71 Fed. Rep., 513).

(*g*) Wool tops in balls are manufactures of wool.—T. D. 16085, G. A. 3049.

(*h*) Certain articles of wearing apparel imported and entered for consumption prior to January 1, 1895, held dutiable under the act of 1890.—T. D. 16344, G. A. 3173.

(*i*) Italian cloths made of cotton warp and worsted filling, used for coat linings, held to be manufactures of wool within this paragraph.—T. D. 19252, G. A. 4129.

(*j*) This paragraph has no application to the manufactures of the hair of the goat, alpaca, camel, or other animal than the sheep. Goods made of mohair yarn, which is made of the Angora goat, imported on August 28, 1894, are dutiable under the act of 1894. Such articles can not be considered as manufactures of wool, on which the reduction of duties were postponed, though the material was known commercially as ice-wool, in view of the fact that it has been separately provided for in several tariff acts. Reversing T. D. 15524, G. A. 2834; T. D. 20849, G. A. 4385.—Oppenheimer *v.* United States (C. C.), (90 Fed. Rep., 796).

(*k*) "Italian cloth," a manufacture of worsted and cotton (worsted chief value), is covered by this paragraph.—Lesher, Whitman & Co. *v.* United States (C. C.), (94 Fed. Rep., 641).

(*l*) This paragraph embraces all the various classes of goods in Schedule K, made wholly or in part of wool, those specially enumerated as well as those

which are not.—Lesher, Whitman & Co. *v.* United States (C. C.), (94 Fed. Rep., 641).

(*a*) The words "manufactures of wool" had relation to the raw material out of which the articles were made, and as the material of worsted dress goods was wool such goods fell within the paragraph.—United States *v.* Klump (169 U. S., 209).

(*b*) This paragraph in its scope and application is as broad as the title of the schedule and applicable to all merchandise provided for therein.—T. D. 15335, G. A. 2769.

(*c*) Fabrics commercially known as women's and children's dress goods, composed of worsted, imported between August 28, 1894, and January 1, 1895, held to be covered by this paragraph.—T. D. 15335, G. A. 2769; reversed, 68 Fed. Rep., 908; 72 Fed. Rep., 1008, but sustained, 169 U. S., 209.

DECISIONS UNDER THE ACT OF 1890.

(*d*) Two qualities of woolen cloth joined together with a preparation of India rubber held to contain wool as chief value.—T. D. 11699, G. A. 804.

(*e*) Woolen cloth and cotton cloth stuck together with a preparation of india rubber held to be composed of wool chief value.—T. D. 11699, G. A. 804.

(*f*) A heavy felted woolen cloth held dutiable as a manufacture of wool and not free as felt adhesive for sheathing vessels.—T. D. 12330, G. A. 1102.

(*g*) Woolen or worsted cloth used in the manufacture of clothing, which has been subjected to what is called the cravenette process is dutiable as woolen or worsted cloth and not as waterproof cloth.—T. D. 13792, G. A. 1986.

(*h*) The descriptive name knit fabrics is more specific than wearing apparel.—T. D. 10736, G. A. 289; reversed (46 Fed. Rep., 510; 147 U. S., 494).

(*i*) Wool knit hosiery, viz, undershirts and drawers made on knitting frames, are dutiable as knit fabrics and not as wearing apparel.—T. D. 10736, G. A. 289; reversed, T. D. 13888, G. A. 2041 (46 Fed. Rep., 510; 147 U. S., 494).

(*j*) In view of the dropping of the phrase "except knit goods" from paragraph 396, act of 1890, referring to articles of wearing apparel, and in view of the change of the phrase "knit goods" to "knit fabrics" in this paragraph, it is held that the word "fabrics" relates to the piece goods or the unassembled pieces out of which the garments are made. Reversing T. D. 10736, G. A. 289.—In re Arnold (C. C.), (46 Fed. Rep., 510).

(*k*) Astrakhans composed of cotton and goat hair are dutiable as manufactures of goat hair and not as pile fabrics.—T. D. 14290, G. A. 2219; reversing T. D. 12216, G. A. 1030.

(*l*) Astrakhans, so called, being a woven material consisting of a cotton foundation or weft and a rough and a more or less curled pile warp composed of goat hair, in which in some of the samples the loops of the pile were cut and in others remained uncut, the goat hair being the material of chief value, are dutiable as manufactures in whole or in part of goat hair and not as pile fabrics. Reversing T. D. 12216, G. A. 1030.—In re Hermann (C. C.), (52 Fed. Rep., 941); affirmed (C. C. A.), (56 Fed. Rep., 477).

(*m*) Belts, machine blankets, press blankets, and press felts woven with fabrics composed of wool are manufactures of wool.—T. D. 11381, G. A. 664.

(*n*) Carriage aprons made of heavy woolen cloth coated on the back with india rubber and lined with woolen cloth of lighter weight are dutiable as woolen cloth and not as oilcloth.—T. D. 13754, G. A. 1948.

(*a*) Card cloth made of cotton, wool, and flax (wool chief value) is dutiable as a manufacture of wool and not as a manufacture of cotton.—T. D. 14563, G. A. 2355.

(*b*) Certain goods found to be camel's-hair cloakings dutiable at 44 cents per pound and 50 per cent.—T. D. 12245, G. A. 1059.

(*c*) Cottonettes found to be composed of cotton and wool (cotton the principal part in quantity and wool in value) and to be dutiable at 44 cents a pound and 50 per cent.—T. D. 11853, G. A. 844.

(*d*) Dress patterns invoiced as robes, composed wholly or in part of wool, consisting of two pieces of cloth of contrasting colors, one of which is plain and the other embroidered with silk or metal, or both, held dutiable as a manufacture of wool and not as embroideries.—T. D. 13983, G. A. 2088.

(*e*) Dolls' heads composed of bisque glued to disks of pasteboard, covered with several pieces of colored woolen cloth, commercially known as penwipers, though they are not designed for actual use as penwipers, being ornaments and not toys, are dutiable at 44 cents a pound and 50 per cent and not as toys.—T. D. 16309, G. A. 3138.

(*f*) Dolls' wigs composed of goat hair attached to a cotton foundation are dutiable as manufactures of goat hair and not as toys.—T. D. 14921, G. A. 2550.

(*g*) Cravenette cloth (such as that described in G. A. 1986) is dutiable under this and paragraphs 394 and 395, act of 1890, and not as waterproof cloth.—T. D. 16303, G. A. 3132.

(*h*) Endless felts or machine blankets imported between August 28, 1894, and January 1, 1895, are dutiable as manufactures of wool and not as blankets.—T. D. 15705, G. A. 2886.

(*i*) Thick woven endless woolen belts or blankets for paper or printing machines are dutiable at 44 cents per pound and 50 per cent as a manufacture of wool and not as blankets. Sustaining T. D. 15705, G. A. 2886.—Bredt *v.* United States (C. C.) (65 Fed. Rep., 496).

(*j*) Flute and clarionet key pads composed of vegetable parchment or leather, raw cotton, and a woolen fabric (the latter chief value) are manufactures in part of wool.—T. D. 11353, G. A. 636.

(*k*) Hair sieves composed of animal hair and wood (wood chief value) are dutiable as manufactures of goat hair.—T. D. 12946, G. A. 1497.

(*l*) House flannel assessed at 33 cents a pound and 40 per cent and claimed to be dutiable as dress goods. Protest overruled.—T. D. 12238, G. A. 1052.

(*m*) Jackets, jacketing, cough-roll covers, and endless felts, woven fabrics of wool about one-fourth of an inch thick and of great density, held to be manufactures of wool.—T. D. 11381, G. A. 664.

(*n*) Flannel lawn-tennis shirting held dutiable at 44 cents per pound and 50 per cent.—T. D. 12960, G. A. 1511.

(*o*) Mats or rugs made of dressed sheepskins with the wool on (wool the predominating element in quantity and value) are dutiable as manufactures in part of wool and not as wool mats nor as manufactures of fur.—T. D. 10745, G. A. 298.

(*p*) Nun's-veiling composed of wool in the weft and cotton, silk, or wool in the warp is a manufacture of wool.—T. D. 12237, G. A. 1051.

(*q*) Painters' canvas, a fine corded woven fabric, one surface ribbed and the other presenting the appearance of a knit fabric or webbing, composed of wool chief value, held dutiable at 44 cents a pound and 50 per cent.—T. D. 12234, G. A. 1048.

(*a*) Press cloth made of animal hair, used in the manufacture of linseed oil, assessed as a manufacture of hair and claimed to be dutiable as carpets or carpeting or as crinoline cloth. Protest overruled without affirming the action of the collector.—T. D. 12202, G. A. 1016.

(*b*) Portieres known as Djidjims, composed of selvaged strips of coarse cotton and wool cloth rudely embroidered by hand with wool or worsted along the edge and in regular figures repeated on each strip (wool or worsted chief value) are manufactures of wool or worsted.—T. D. 14384, G. A. 2168.

(*c*) Scapularies of wool and cotton, the cotton having religious emblems printed thereon, are manufactures composed in part of wool and not printed matter.—T. D. 11842, G. A. 833.

(*d*) Sieve tissue or hair sieves, a manufacture of worsted, held dutiable at 44 cents a pound and 50 per cent.—T. D. 12946, G. A. 1497.

(*e*) Table covers and other made-up articles composed of wool, worsted, the hair of the camel, goat, alpaca, or other animal, embroidered with silk, metal, or some substance other than wool, worsted, etc., held not dutiable under this paragraph.—T. D. 13984, G. A. 2089.

(*f*) Traveling rugs composed of mohair and cotton held dutiable as manufactures composed in part of wool, etc., and not as pile fabrics nor as rugs assimilating to carpets or carpeting.—T. D. 13964, G. A. 2069.

(*g*) Aubusson tapestry screens and chairs, the frames composed of wood and the center of the screens and the seats' backs and arms of the chairs consisting of Aubusson tapestry (wool and silk), the wool tapestry chief value, and wood not predominating in quantity or value, are dutiable as manufactures composed in part of wool.—T. D. 13225, G. A. 1646.

(*h*) Certain painters' tapestry or upholstery canvas composed of wool in the weft and cotton in the warp found to contain wool in greater quantity than cotton and to be dutiable at 54 cents a pound and 50 per cent.—T. D. 14062, G. A. 2113.

(*i*) Antique tapestries produced prior to the year 1700, imported by dealers in antiquities, to be placed among like articles owned and kept by them in their trade, held to be dutiable at 44 cents a pound and 50 per cent and not free as a collection of antiquities.—In re Glaenzer (C. C.), (67 Fed. Rep. 532).

(*j*) Tosca nets composed of silk and mohair (silk chief value and the goods valued at more than 40 cents per pound) are dutiable at 44 cents per pound and 50 per cent and not under paragraph 395, act of 1890, at 12 cents per square yard and 50 per cent, nor as a manufacture of silk.—T. D. 14760, G. A. 2482.

(*k*) Wool prepared and crimped to resemble human hair assessed as a manufacture of wool and claimed to be dutiable as scoured wool. Protest overruled and reference made to paragraph 390, act of 1890.—T. D. 12331, G. A. 1103.

(*l*) The provision for manufactures of cotton not specially provided for held to be more specific than the provision for manufactures wholly or in part of wool as applied to cloth having a cotton warp and a wool weft.—Benoit *v.* United States (150 Fed. Rep., 687; T. D. 26823), reversing T. D. 12250, G. A. 1064.

(*m*) Wool traveling rugs held dutiable as manufactures of wool and not as rugs; and other portions of carpets or carpeting made wholly or in part of wool, under paragraph 408.—United States *v.* Haynes (124 Fed. Rep., 295) followed; T. D. 24819, G. A. 5498.

(*a*) Slipper patterns made from a fabric resembling Brussels carpet, the warp and filling of the body or back of cotton and the looped warp or outer surface of wool, is dutiable as a pile fabric.—T. D. 10895, G. A. 390.

(*b*) Lap robes composed of mohair and cotton, woven with a looped surface, and the loops cut, giving them the appearance of sealskins, held to be dutiable as plushes or pile fabrics.—T. D. 11198, G. A. 557.

(*c*) Moquette or velvet, similar to moquette carpeting in material, texture, and appearance, but woven into a fabric of much lighter weight, is dutiable as a pile fabric.—T. D. 11345, G. A. 628.

(*d*) A pile fabric composed of wool and cotton (wool chief value), a heavy cloth with a cotton back and an extra loop warp of wool, used for upholstery purposes, held dutiable as a pile fabric and not as carpets or carpetings.—T. D. 12142, G. A. 1004.

(*e*) Woven fabrics composed of cotton back and woolen face, the face a raised pile looped and uncut, the surface in different pieces presenting divers patterns (wool chief value), is dutiable as a pile fabric.—T. D. 12970, G. A. 1521.

(*f*) Women's and children's dress goods composed of cotton in the weft, and cotton and wool, and cotton, wool, and silk in the warp, commercially known as dress goods and also as pile fabrics, held to be more specifically provided for as pile fabrics than as dress goods.—T. D. 14068, G. A. 2119.

(*g*) Astrakhans are dutiable as pile fabrics and not as manufactures of goat hair.—T. D. 12216, G. A. 1030; reversed, T. D. 14290, G. A. 2219, T. D. 14565 G. A. 2357.

(*h*) Astrakhan trimmings, consisting of black, white, and gray, astrakhan fabrics, which have been woven in the loom in wide pieces, with spaces left without pile, and cut into strips of various widths, composed of goat hair and cotton, goat hair chief value, are dutiable as pile fabrics and not as dress trimmings.—T. D. 12945, G. A. 1496; reversed, T. D. 14290, G. A. 2219; T. D. 14565, G. A. 2357 (52 Fed. Rep., 941; 56 Id., 477; 65 Id., 420; 71 Id., 692).

(*i*) Certain fabrics, known in trade as "Astrakhan trimmings," being a woven material consisting of a cotton foundation and a raised, curled pile, composed of goat's hair, the latter being the component material of chief value, cut into narrow strips and the edges roughly basted down by hand, are dutiable as pile fabrics and not as trimmings.—In re Downing (C. C.), (56 Fed. Rep., 815); overruled, Lowenthal *v.* United States (C. C.), (65 Fed. Rep., 420, (C. C. A.), (71 Id., 692).

DECISIONS UNDER THE ACT OF 1883.

(*j*) Shirtings composed of wool, silk, and cotton (wool chief value), the chain of cotton with threads of colored silk and filling of wool, known and dealt in as flannel, is dutiable as woolen cloths and not as manufactures of silk.—T. D. 10726, G. A. 279.

(*k*) "Diagonals," composed of worsted and shoddy (worsted chief value), should be classified as manufactures of worsted and not as woolens.—Cohn *v.* Seeberger (30 Fed. Rep., 425); Seeberger *v.* Cohn (137 U. S., 95).

(*l*) Cotton canvas, embroidered with worsted, held dutiable as a manufacture of worsted and not as a manufacture of cotton.—Ullman *v.* Hedden (38 Fed. Rep., 95).

(*m*) Worsted cloths or coatings, known in trade as "diagonals," "corkscrews," "fancy weaves," etc., manufactured entirely of yarn produced from

wool of the sheep by carding, combing, and spinning, a process resulting in a product known as "worsted yarns," are dutiable as manufactures of worsted and not as manufactures of wool.—Ballin *v.* Magone (C. C.), (41 Fed. Rep., 921).

(*a*) The statute recognizes the difference between woolen and worsted articles; and the words "woolen cloths," in paragraph 362 (1883), are to be taken as including only those woolen cloths which are not worsted, or composed of worsted, within the meaning of those terms as used in the act.—Id. (See United States *v.* Ballin, 144 U. S., 1.)

(*b*) Worsted cloths were by the terms of the act of May 9, 1890 (26 Stat., 105), and irrespective of any action by the Secretary, subject to the duty placed on woolen cloths by the act of 1883.—United States *v.* Ballin (144 U. S., 1).

(*c*) "Worsted coatings" or "cotton-backed worsteds," being goods of which the face is of worsted and the back of cotton warp and shoddy filling, are dutiable as manufactures of wool.—Bernheimer *v.* Robertson (C. C.), (39 Fed. Rep., 190).

(*d*) "Wool tops" torn up into fragments are not a manufacture of wool.—United States *v.* Patton (D. C.), (46 Fed. Rep., 461).

(*e*) Astrakhans are dutiable as manufactures of worsted, and the act of May 9, 1890, does not remove them from this paragraph and classify them as woolen cloths.—T. D. 11678, G. A. 783.

(*f*) Moreens, a coarse fabric 24 inches wide, composed of worsted, used for covering pew cushions and for upholstery purposes and for ladies' skirts, is dutiable as a manufacture of worsted not specially provided for.—T. D. 11218, G. A. 577.

(*g*) Plushes, a textile fabric composed of goat hair, silk, and cotton (goat hair chief value), is dutiable as a manufacture of goat hair and not as a manufacture of silk.—T. D. 10677, G. A. 261.

(*h*) Plushes composed of cotton, worsted, and silk found to contain cotton chief value, to be valued at 80 cents a pound, and to be dutiable at 35 per cent and 40 per cent ad valorem.—T. D. 11073, G. A. 516.

(*i*) Hat crowns of wool and silk are dutiable as manufactures of wool and not as wool trimmings nor as hats.—T. D. 10541, G. A. 191.

(*j*) Table covers composed of wool, cotton, and metal (cotton chief value) are dutiable as composed in part of wool.—T. D. 10672, G. A. 256.

(*k*) Tennis balls of rubber covered with woolen fabrics, being covered by this and paragraph 454 (1883) for manufactures of rubber, are dutiable under this paragraph in conformity with R. S. 2499.—T. D. 10511, G. A. 161.

(*l*) Wool, silk, and cotton upholstery goods (wool chief value) are dutiable as manufactures of wool and not as manufactures of silk.—T. D. 10664, G. A. 248.

(*m*) This paragraph is to be construed as standing with paragraph 383, so as to read, when taken altogether, "All manufactures of wool of every description not specially enumerated or provided for in this act shall be subject to a duty of 35 per cent; but if silk is the component material of chief value, they shall be subject to a duty of 50 per cent ad valorem."—Myer *v.* Hartranft (28 Fed. Rep., 358).

(*n*) The provision for "All manufactures of wool of every description made wholly or in part of wool" covers all manufactures of wool, whether they were made from wool by one step or by two, and covers all articles manufactured of

wool which are not elsewhere provided for in the schedule.—Bernheimer *v.* Robertson (C. C.), (39 Fed. Rep., 190).

(*a*) Manufactures of wool commonly known as robes or dress patterns, being plain and fancy material put together in sufficient quantity to make one dress, are dutiable as woolen cloths, etc.—T. D. 10781, G. A. 334.

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*b*) Certain woolen knit goods held dutiable at 40 cents a pound and 35 per cent and not under schedule M as amended by the act of August 7, 1882.—Wilson *v.* Spaulding (19 Fed. Rep., 304).

(*c*) Cloakings made of calf hair and cotton are dutiable at 30 per cent as manufactures of hair not otherwise provided for, and being thus enumerated are not dutiable under the similitude clause as manufactures of two or more materials.—Herman v. Robertson (C. C.), (41 Fed. Rep., 881).

(*d*) Goods called velours, composed of cow or calf hair, vegetable fiber, and cotton, an imitation of sealskin used for manufacturing hats and caps, are substantially like a manufacture of goat hair and cotton which is enumerated, are put to the same uses, look the same, and frequently in commerce are called by the same name. They are subject to the duty imposed on manufactures of goats hair and cotton.—Arthur *v.* Fox (108 U. S., 125).

(*e*) Stockings of worsted or worsted and cotton made on frames and imported after June 22, 1874, are dutiable as knit goods and not as stockings.—Vietor *v.* Arthur (104 U. S., 498).

(*f*) Hosiery composed of wool and cotton, imported in 1873. Duties assessed at 35 per cent and 50 cents a pound, less 10 per cent as manufactures made in part of wool. The importer claimed that the goods were dutiable under section 22, act of March 2, 1861 (12 Stat., 191), and section 13, act of July 14, 1862 (12 Stat., 556), as stockings made on frames, worn by men, women, and children, at 35 per cent, less 10 per cent. In a suit to recover, the court directed a verdict for the importer. *Held*, that this was error, because the hosiery was not otherwise provided for in the act of 1867 and was a manufacture made in part of wool.—Arthur *v.* Vietor (127 U. S., 572).

(*g*) Vietor *v.* Arthur (104 U. S., 498) commented on, explained, and distinguished.—Id.

(*h*) Bindings, braids, and buttons made of mohair and imported between February 6 and June 15, 1874, are dutiable under this paragraph as amended by the joint resolution of January 30, 1871, and not under the act of March 2, 1867, for webbing, belting, binding, etc. Reversing the Circuit Court.—Dieckerhoff *v.* Miller (C. C. A.), (93 Fed. Rep., 651).

(*i*) It being admitted that worsted is made out of wool by combing, and thereby becomes a distinct article, well known in commerce under the demomination of worsted, and that the hearth rugs in question are made entirely of worsted, except that linen threads were used to sew together certain portions of them. *Held*, that the rugs were not dutiable as manufactures of wool or of which wool is a component part.—Riggs *v.* Frick (Taney, 100; 3 Haz. Reg. U. S., 8; 20 Fed. Cas., 781).

(*j*) Worsted being a distinct article well known in commerce under that name, worsted shawls with cotton borders and suspenders with cotton ends were held not to be manufactures of wool.—Elliott *v.* Swartwout (10 Pet., 137, 151, 152).

(*a*) Bombazines being goods of which wool is a component material are dutiable as manufactures of wool.—United States *v.* Clarke (5 Mason, 30; 25 Fed. Cas., 456).

(*b*) Goat's-hair plush or mohair plush, although composed partly of cotton, is dutiable as a manufacture of goat's hair or mohair and not as a manufacture of which cotton is a component part.—Thorp *v.* Lawrence (1 Blatchf., 351; 23 Fed. Cas., 1159).

(*c*) If hearth rugs made entirely of worsted were well known in commerce by the denomination of "worsted stuff goods" at the time of the passage of this act, they are free.—Riggs *v.* Frick (Taney, 100; 3 Haz. Reg. U. S., 8; 20 Fed. Cas., 781).

(*d*) But if they were not so known, they were liable to a duty of 15 per cent under the act of July 14, 1832, section 2, clause 25, as a nonenumerated article.—Id.

(*e*) Worsted shawls are not dutiable at 41 per cent wool as woolen goods or goods of which wool is a component part, but are free.—Albers *v.* Frick (1 Fed. Cas., 301).

(*f*) This section is not the only one which may be applicable to an importation of wool invoiced at less than 7 cents per pound and not mixed. Under the seventh section of this act the collector may order an appraisement, and if that results in a valuation over 7 cents per pound the ad valorem and specific duty provided for by the act of May 19, 1828 (4 Stat., 270), must be levied, the appraisal being conclusive of the value.—Rankin *v.* Hoyt (4 How., 327).

(*g*) Worsted carpet bindings are free and are not dutiable at 25 per cent under section 2, paragraph 2. The clause relating to bindings refers exclusively to articles of that description when composed wholly or in part of wool.—Chester *v.* Curtis (1 Blatchf., 499; 5 Fed. Cas., 583).

367. On blankets, and flannels for underwear composed wholly or in part of wool, valued at not more than forty cents per pound, the duty per pound shall be the same as the duty imposed by this Act on two pounds of unwashed wool of the first class, and in addition thereto thirty per centum ad valorem; valued at more than forty cents and not more than fifty cents per pound, the duty per pound shall be three times the duty imposed by this Act on one pound of unwashed wool of the first class, and in addition thereto thirty-five per centum ad valorem.

1897 On blankets composed wholly or in part of wool, valued at more than fifty cents per pound, the duty per pound shall be three times the duty imposed by this Act on one pound of unwashed wool of the first class, and in addition thereto forty per centum ad valorem. Flannels composed wholly or in part of wool, valued at above fifty cents per pound, shall be classified and pay the same duty as women's and children's dress goods, coat linings, Italian cloths, and goods of similar character and description provided by this Act: *Provided*, That on blankets over three yards in length the same duties shall be paid as on cloths.

282. On blankets, * * *, and flannels for underwear * * *, composed wholly or in part of wool, the hair of the camel, goat, alpaca, or other animals, valued at not more than thirty cents per pound, twenty-five per centum ad valorem; valued at more than thirty and not more

1894 than forty cents per pound, thirty per centum ad valorem; valued at more than forty cents per pound, thirty-five per centum ad valorem: *Provided*, That on blankets over three yards in length the same duties shall be paid as on woolen and worsted cloths, and on flannels weighing over four ounces per square yard, the same duties as on dress goods.

393. On blankets, * * *, and flannels for underwear composed wholly or in part of wool, the hair of the camel, goat, alpaca, or other animals, valued at not more than thirty cents per pound, the duty per pound shall be the same as the duty imposed by this act on one pound and one-half of unwashed wool of the first class, and in addition thereto thirty per

centum ad valorem; valued at more than thirty and not more than forty cents per pound, the duty per pound shall be twice the duty imposed by this act on a pound of unwashed wool of the first class; valued at more than forty cents and not more than fifty cents per pound, the duty per pound shall be three times the duty imposed by this act on a pound of
1890 unwashed wool of the first class; and in addition thereto upon all the above-named articles thirty-five per centum ad valorem. On blankets and hats of wool composed wholly or in part of wool, the hair of the camel, goat, alpaca, or other animal, valued at more than fifty cents per pound, the duty per pound shall be three and a half times the duty imposed by this act on a pound of unwashed wool of the first class, and in addition thereto forty per centum ad valorem. Flannels composed wholly or in part of wool, the hair of the camel, goat, alpaca, or other animals, valued at above fifty cents per pound shall be classified and pay the same duty as women's and children's dress goods, coat linings, Italian cloths, and goods of similar character and description provided by this act.

363. Flannels, blankets, * * *, composed wholly or in part of worsted, the hair of the alpaca, goat, or other animals (except such as are composed in part of wool), not specially enumerated or provided for in this act, valued at not exceeding thirty cents per pound, ten cents per pound; valued at above thirty cents per pound, and not exceeding forty
1883 cents per pound, twelve cents per pound; valued at above forty cents per pound, and not exceeding sixty cents per pound, eighteen cents per pound; valued at above sixty cents per pound, and not exceeding eighty cents per pound, twenty-four cents per pound; and in addition thereto, upon all the above-named articles, thirty-five per centum ad valorem; valued at above eighty cents per pound, thirty-five cents per pound, and in addition thereto forty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 367, ACT OF 1897.

(*a*) Cotton blankets having about 6 per cent in value of wool, sufficient to improve their appearance and merchantable character, are blankets composed in part of wool.—T. D. 20398, G. A. 4313.

(*b*) Zarapes, Mexican woolen blankets, known in trade as blankets, are dutiable as such and not under paragraph 370 as wearing apparel or shawls. The fact that blankets are sometimes put to use as wearing apparel during the day, while used as blankets during the night, does not change their classification.—T. D. 22377, G. A. 4730.

(*c*) Horse blankets composed of jute, cattle hair, and cotton (jute chief value, but cattle hair an important and conspicuous constituent), fashioned to conform to the shape of the animal, and the edge or borders of which are secured by cotton braid, the article being designed expressly to be worn in the stable or on cars or in vessels during transportation, and which are generally designated in trade as horse blankets and known by dealers variously as "jute horse blankets," "Yorkshire blankets," "shipping blankets," and sometimes as "jute rugs," are dutiable at 22 cents per pound and 30 per cent as blankets composed wholly or in part of wool, and not under paragraph 347 as manufactures of jute, or paragraph 447 as saddlery, or section 6 as a nonenumerated article.—T. D. 22985, G. A. 4913.

(*d*) Horse blankets composed in part of wool are dutiable under the specific designation of blankets herein and not as saddlery.—T. D. 24701, G. A. 5431.

DECISIONS UNDER THE ACT OF 1890.

(*e*) Woolen horse blankets are dutiable as blankets.—T. D. 15021, G. A. 2598.

(*f*) Flannel lawn-tennis shirting is not flannel for underwear.—T. D. 12960, G. A. 1511.

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*a*) Under schedule E, act of 1846, blankets of all kinds were dutiable at 20 per cent. The act of 1857 reduced the duty on the articles mentioned in this schedule to 15 per cent. The articles imported were commercially known as blankets in 1857, but not so known in 1846. The commercial meaning in 1857 controls.—Christ *v.* Baker (17 Leg. Int., 322; 5 Fed. Cas., 651); see Christ *v.* Schell (17 Leg. Int., 350; 5 Fed. Cas., 653).

368. On women's and children's dress goods, coat linings, Italian cloths, and goods of similar description and character of which the warp consists wholly of cotton or other vegetable material with the remainder of the fabric composed wholly or in part of wool, valued at not exceeding fifteen cents per square yard, the duty shall be seven cents per square

1897 yard; valued at more than fifteen cents per square yard, the duty shall be eight cents per square yard; and in addition thereto on all the foregoing valued at not above seventy cents per pound, fifty per centum ad valorem; valued above seventy cents per pound, fifty-five per centum ad valorem: *Provided*, That on all the foregoing, weighing over four ounces per square yard, the duty shall be the same as imposed by this schedule on cloths.

1894 [Not enumerated. Dutiable under paragraph 283, page 494.]

394. On women's and children's dress goods, coat linings, Italian cloths, and goods of similar character or description of which the warp consists wholly of cotton or other vegetable material, with the remainder of the fabric composed wholly or in part of wool, worsted, the hair of camel, goat, alpaca, or other animals, valued at not exceeding fifteen cents per

1890 square yard, seven cents per square yard, and in addition thereto forty per centum ad valorem; valued at above fifteen cents per square yard, eight cents per square yard, and in addition thereto fifty per centum ad valorem: *Provided*, That on all such goods weighing over four ounces per square yard the duty per pound shall be four times the duty imposed by this act on a pound of unwashed wool of the first class, and in addition thereto fifty per centum ad valorem.

1883 [Not enumerated. Dutiable under paragraph 365, page 495.]

DECISIONS UNDER THE ACT OF 1890.

(*b*) Gloria cloth having a bordered edge and composed of wool or worsted in the weft and cotton in the warp, used in the manufacture of umbrellas and in making women's and children's dresses, dutiable as dress goods.—T. D. 14138, G. A. 2137.

369. On women's and children's dress goods, coat linings, Italian cloths, bunting, and goods of similar description or character composed wholly or in part of wool, and not specially provided for in this Act, the duty shall be eleven cents per square yard; and in addition thereto

1897 on all the foregoing valued at not above seventy cents per pound, fifty per centum ad valorem; valued above seventy cents per pound, fifty-five per centum ad valorem: *Provided*, That on all the foregoing, weighing over four ounces per square yard, the duty shall be the same as imposed by this schedule on cloths.

283. On women's and children's dress goods, coat linings, Italian cloth, bunting, or goods of similar description or character, * * *, composed wholly or in part of wool, worsted, the hair of the camel, goat,

1894 alpaca, or other animals, including such as have India rubber as a component material, and not specially provided for in this Act, valued at not over fifty cents per pound, forty per centum ad valorem; valued at more than fifty cents per pound, fifty per centum ad valorem.

395. On women's and children's dress goods, coat linings, Italian cloth, bunting, and goods of similar description or character composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, and not specially provided for in this act, the duty shall be

1890 twelve cents per square yard, and in addition thereto fifty per centum ad valorem: *Provided*, That on all such goods weighing over four ounces per square yard the duty per pound shall be four times the duty imposed by this act on a pound of unwashed wool of the first class, and in addition thereto fifty per centum ad valorem.

364. Bunting, ten cents per square yard, and in addition thereto, thirty-five per centum ad valorem.

365. Women's and children's dress goods, coat linings, Italian cloths, and goods of like description, composed in part of wool, worsted, the hair of the alpaca, goat, or other animals, valued at not exceeding twenty cents per square yard, five cents per square yard, and in addition thereto, thirty-five per centum ad valorem; valued at above twenty cents per square yard, seven cents per square yard, and forty per centum ad va-
1883 lorem; if composed wholly of wool, worsted, the hair of the alpaca, goat, or other animals, or of a mixture of them, nine cents per square yard and forty per centum ad valorem, but all such goods with selvedges, made wholly or in part of other materials, or with threads of other materials introduced for the purpose of changing the classification, shall be dutiable at nine cents per square yard and forty per centum ad valorem: *Provided*, That all such goods weighing over four ounces per square yard shall pay a duty of thirty-five cents per pound and forty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 369, ACT OF 1897.

(*a*) Women's dress patterns of wool, each pattern comprising material for the body of the dress and material for trimming the same, all embroidered with silk, are dutiable as women's dress goods in part of wool and not as articles embroidered made of wool nor as wool wearing apparel.—Thomas *v.* Wanamaker (129 Fed. Rep., 92; T. D. 25155), affirming 123 Fed Rep., 193.

(*b*) Women's dress goods of wool, embroidered by hand or machinery, are dutiable as women's dress goods in part of wool and not as articles embroidered made of wool.—Hall *v.* United States (136 Fed. Rep., 774; T. D. 26122), affirming 131 id., 648; T. D. 25340.

(*c*) Dress goods composed of silk and wool (silk chief value) are removed from the operation of the provisions in paragraph 387 for woven fabrics in part of silk by reason of the proviso in paragraph 391, which requires that all manufactures of which wool is a component material shall be classified and assessed for duty as manufactures of wool. They are classifiable, therefore, under the provision in this paragraph for women's and children's dress goods in part of wool.—United States v. Scruggs (156 Fed. Rep., 940; T. D. 28580), reversing 147 id., 888; T. D. 27652.

DECISIONS UNDER THE ACT OF 1894.

(*d*) Gloria cloth composed of silk and wool (silk chief value) is dutiable as women's and children's dress goods and not as a manufacture of silk.—T. D. 16305, G. A. 3134.

(*e*) Fancy French flannels composed of wool or worsted and valued at more than 50 cents per pound, not being flannels for underwear, but for making ladies' sacks and dresses, are dutiable as women's and children's dress goods and not as flannels for underwear.—T. D. 17079, G. A. 3460.

(*f*). Persian flannels composed of worsted, cotton, and silk (worsted chief value) and commercially known as women's and children's dress goods, valued at over 50 cents per pound, is dutiable at 50 per cent and not as a manufacture of cotton.—T. D. 17385, G. A. 3576.

(*g*) So-called Scotch flannels, chiefly used in the manufacture of outing or tennis shirts, etc., are not known as flannels for underwear, are dutiable under

this paragraph according to value and not as flannels for underwear.—T. D. 17971, G. A. 3846.

(*a*) Dress-skirt facings of hair cloth (hair chief value) about 10 inches wide, having a light cotton lining and stitched together and hemmed ready for application, are dutiable as dress goods.—T. D. 18228, G. A. 3938.

(*b*) Worsted dress goods are dutiable under this paragraph and not under paragraph 395, act of 1890 (when imported between August 28, 1894, and January 1, 1895). Reversing T. D. 15335, G. A. 2769.—Murphy *v.* United States (C. C.), (68 Fed. Rep., 908); affirmed (C. C. A.), (72 Fed. Rep., 1008); overruled (169 U. S., 209).

(*c*) Paragraph 297, act of 1894, postponing the reduction of duties on manufactures of wool, does not include manufactures of worsted, and the distinction between wool and worsted in the earlier tariff acts still exists, though omitted in this act.—Id.

(*d*) Where the language of a statute is explicit it must be strictly construed. "Worsted dress goods" are not manufactures of wool, but of worsted.—Id.

DECISIONS UNDER THE ACT OF 1890.

(*e*) Cotton, wool, and silk shirtings held to be dress goods.—T. D. 10682, G. A. 266.

(*f*) Textile fabrics 3½ inches in width, the warp composed of cotton and silk and the weft of worsted, valued at over 50 cents a pound and weighing less than 4 ounces to the square yard, held dutiable as worsted dress goods.—T. D. 11086, G. A. 529.

(*g*) Certain flannels held to be dress goods.—T. D. 11866, G. A. 857.

(*h*) Women's dress goods imported in patterns, each pattern consisting of a plain woven fabric for the body of the dress and one or more shorter pieces embroidered, are dutiable, the plain portion under this paragraph and the embroidered portion under paragraph 398.—T. D. 11975, G. A. 888; T. D. 14302, G. A. 2231.

(*i*) Gloria cloth, a manufacture of silk in the warp and worsted in the weft (silk chief value), having no border on the selvage, which is the distinguishing characteristic of umbrella cloth, is dress goods composed wholly or in part of worsted.—T. D. 12230, G. A. 1044; T. D. 14713, G. A. 2435. In re Bister (C. C.), (54 Fed. Rep., 158); Bister *v.* United States (C. C. A.), (59 Fed. Rep., 452).

(*j*) Silk bengalines, women's dress goods weighing less than 4 ounces to the square yard, composed of wool and cotton in the warp and silk in the weft (silk chief value), are dutiable as women's dress goods composed in part of wool.—T. D. 12840, G. A. 1436.

(*k*) Women's and children's dress goods composed of silk and worsted (silk chief value) are dutiable as dress goods composed in part of worsted and not as manufactures of silk.—T. D. 13287, G. A. 1667.

(*l*) Woolen dress patterns embroidered with silk, or silk and metal, are dutiable as dress goods and not as embroideries. 50 Fed. Rep., 465, affirmed.—In re Crowley (C. C. A.), (55 Fed. Rep., 283).

DECISIONS UNDER THE ACT OF 1883.

(*m*) Certain dress goods containing 8.64 per cent of cotton held dutiable at 9 cents per square yard and 40 per cent.—T. D. 10326, G. A. 47.

(*n*) Certain wool and cotton dress goods held to be dutiable at 5 cents per square yard and 35 per cent.—T. D. 10326, G. A. 47.

(*a*) Certain dress goods of wool and silk costing over 20 cents per square yard held dutiable at 7 cents per square yard and 40 per cent as in part worsted goods and not as manufactures of silk.—T. D. 10343, G. A. 64.

(*b*) Dress goods, silk-warp henriettas, held dutiable as dress goods and not as manufactures of silk.—T. D. 10571, G. A. 221.

(*c*) Plushes composed of silk in the warp and worsted in the weft are dress goods composed in part of wool.—T. D. 10782, G. A. 335.

(*d*) Dress goods composed in part of worsted held dutiable under this paragraph.—T. D. 11391, G. A. 674.

(*e*) Articles known as thibet cloths or coatings, made of cotton warp and worsted filling, which are commercially known as dress goods, or are of like description to dress goods as known in trade and commerce, are dutiable (when valued at less than 20 cents per square yard) at 5 cents per square yard and 35 per cent and not under paragraph 363, act of 1883.—Sullivan *v.* Robertson (37 Fed. Rep., 778).

(*f*) Women's dress goods composed chiefly of wool, with from 1.94 to 4.74 per cent of cotton introduced in the warp and selvages thereof to change the classification, in the form of a fiber, the warp being a mixed or compound thread of wool and cotton, held not to have been made with threads of other materials within the meaning of this schedule. Also held that the language of this paragraph explicitly restricts the operation of this clause to threads wholly composed of other materials than wool or worsted.—Luckmeyer *v.* Magone (C. C.), (38 Fed. Rep., 30).

(*g*) The phrase "goods of like descriptions" is not restricted in its application to Italian cloths, but relates also to women's and children's dress goods.—Sullivan *v.* Robertson (37 Fed. Rep., 778).

(*h*) The words "all such goods" in the proviso to this paragraph refers only to goods composed wholly of wool and other animal products.—Ellison *v.* Hartranft (24 Fed. Rep., 136); Sullivan *v.* Robertson (37 Fed. Rep., 778).

(*i*) Women's and children's dress goods which contain no cotton, except about 6 per cent carded into the wool from which the warp is spun, are dutiable at 5 cents per square yard and 35 per cent and not at 9 cents per square yard and 40 per cent, though the cotton was used for the purpose of securing a lower classification.—Farwell *v.* Seeberger (C. C.), (40 Fed. Rep., 529).

(*j*) Women's and children's dress goods composed of wool and cotton, valued at less than 20 cents per square yard and weighing less than 4 ounces to the square yard, the cotton being carded in with the wool from which the yarn composing the warp was spun, there being 94 per cent of wool and 6 per cent of cotton, the cotton being put in to secure a lower classification of duty, and an ordinary examiner not being able to detect the cotton without a careful examination, and there being no threads or yarns made wholly of cotton or other material than wool, are dutiable at 5 cents per square yard and 35 per cent and not at 9 cents per square yard and 40 per cent.—Seeberger *v.* Farwell (139 U. S., 608).

(*k*) The above case affirmed and applied to goods in which the percentage of cotton varied from 1.99 to 4.47 per cent.—Magone *v.* Luckmeyer (139 U. S., 612).

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*l*) Women's and children's dress goods, manufactured of hair imported between April 30 and June 24, 1874, were dutiable under this paragraph as amended January 30, 1871, and not under the act of March 2, 1867, as women's

and children's dress goods composed wholly or in part of wool, worsted, etc. Reversing the Circuit Court.—Falconer *v.* Miller (93 Fed. Rep., 655).

(*a*) Goat's hair composed of 80 per cent of goat's hair and 20 per cent of cotton, used chiefly for women's dresses, and which were imported between January 24 and June 25, 1874, were subject to the duty imposed by this act, as manufactures of hair not herein otherwise provided for, as modified by the act of June 2, 1872 (17 Stat., 231), and not to the duty imposed by the act of March 2, 1867 (14 Stat., 56), section 3, upon "women's and children's dress goods and real or imitation Italian cloths, composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other like animals," it being found by the jury that they were not known in commerce among merchants and importers as "women's and children's dress goods.—Arthur *v.* Butterfield (125 U. S., 70).

(*b*) In a suit to recover duties paid upon Saxony dress goods as of similar description to delaines, it is for the jury to say as a fact whether the goods upon which the duty was laid were of similar description.— Greenleaf *v.* Goodrich (1 Hask, 586; 21 Int. Rev. Rec., 324; 10 Fed. Cas., 1168); affirmed (101 U. S., 278).

(*c*) The words "similar description" are to be understood in their popular and generally received meaning, goods similar in product and adapted to similar uses and not necessarily produced by similar processes or methods of manufacture.—Id.

(*d*) The words "of similar description" if a commercial phrase, with a particular and specific trade meaning other and different from its meaning in ordinary speech, should, in its interpretation, receive that particular and specific trade meaning; but, if not such commercial phrase, should receive its meaning in ordinary speech.—White *v.* Barney (C. C.), (43 Fed. Rep., 474).

(*e*) In determining whether goods are goods of similar description to delaines, cashmere delaines, muslin delaines, or berage delaines, composed wholly or in part of worsted, wool, mohair, or goat's hair, and on all goods of similar description, three matters are to be considered: (*a*) The rule which is to be used in determining whether the former goods are similar or dissimilar to the latter; (*b*) the standard of comparison, or, in other words, what are the different varieties of the latter goods with which the former are to be compared and found similar or dissimilar; and (*c*) what are the former goods which are to be compared with that standard.—Id.

(*f*) While the words "of similar description" have been held (Greenleaf *v.* Goodrich, 101 U. S., 278) to mean "similarity in product, in uses, in adaptation to uses, and not in appearance or in process of manufacture," the word "product," however, imports an article which is made of something, and which, when made, has characteristics which are apparent to the senses; and in judging as to similarity of product the material of which a product is made and its appearance when made may be taken into consideration. By this phrase, "goods of similar description," is meant completed fabrics, composed wholly or in part of worsted, wool, mohair, or goat's hair, and used for dress goods, which also, as completed fabrics, possess qualities of general appearance, character, and texture, like unto or generally resembling the qualities which distinguish delaines, cashmere, berage, or muslin.—White *v.* Barney (C. C.), (43 Fed. Rep., 474).

(*g*) The similarity required is a similarity of product, in adaptation to uses, and in uses, even though in commerce they may be classed as different articles.—Schmieder *v.* Barney (113 U. S., 645, Greenleaf *v.* Goodrich (101 U. S., 278).

(*a*) The change of classification and phraseology made in the act of 1862 shows an intention to take out of the mixed material clause of the act of 1861 (which was limited to manufactures not otherwise provided for) some descriptions of goods which the act placed there, and by transferring them to another class subject them to additional duty prescribed for that class.—Greenleaf *v.* Goodrich (101 U. S., 278).

370. On clothing, ready-made, and articles of wearing apparel of every description, including shawls whether knitted or woven, and knitted articles of every description, made up or manufactured wholly or in
1897 part, felts not woven and not specially provided for in this Act, composed wholly or in part of wool, the duty per pound shall be four times the duty imposed by this Act on one pound of unwashed wool of the first class, and in addition thereto sixty per centum ad valorem.

281. * * * On shawls made wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, valued at not exceeding forty cents per pound, thirty-five per centum ad valorem; valued at more than forty cents per pound, forty per centum ad valorem.

282. On * * * hats of wool, * * * composed wholly or in part of wool, the hair of the camel, goat, alpaca, or other animals, valued at not more than thirty cents per pound, twenty-five per centum ad valorem; valued at more than thirty and not more than forty cents per pound, thirty per centum ad valorem; valued at more than forty cents per pound, thirty-five per centum ad valorem: *Provided*, That on blankets over three yards in length the same duties shall be paid as on woolen and worsted cloths, and on flannels weighing over four ounces per square yard, the same duties as on dress goods.

1894 284. On clothing, ready-made, and articles of wearing apparel of every description, made up or manufactured wholly or in part, not specially provided for in this Act, felts not specially provided for in this Act, all the foregoing composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, including those having India rubber as a component material, valued at above one dollar and fifty cents per pound, fifty per centum ad valorem; valued at less than one dollar and fifty cents per pound, forty-five per centum ad valorem.

285. On cloaks, dolmans, jackets, talmas, ulsters, or other outside garments for ladies' and children's apparel, and goods of similar description or used for like purposes, and on knit wearing apparel, composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, made up or manufactured wholly or in part, fifty per centum ad valorem.

392. * * * On shawls, made wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, not specially provided for in this Act, valued at not more than thirty cents per pound, the duty per pound shall be three times the duty imposed by this Act on a pound of unwashed wool of the first class, and in addition thereto forty per centum ad valorem; valued at more than thirty and not more than forty cents per pound, the duty per pound shall be three and one-half times the duty imposed by this Act on a pound of unwashed wool of the first class, and in addition thereto forty per centum ad valorem; valued at above forty cents per pound, the duty per pound shall be four times the duty imposed by this act on a pound of unwashed wool of the first class, and in addition thereto fifty per centum ad valorem.

393. On hats of wool, * * * composed wholly or in part of wool, the hair of the camel, goat, alpaca, or other animals, valued at not more than thirty cents per pound, the duty per pound shall be the same as the duty imposed by this Act on one pound and one-half of unwashed wool of the first class, and in addition thereto thirty per centum ad valorem; valued at more than thirty and not more than forty cents per pound, the duty per pound shall be twice the duty imposed by this act on a pound of unwashed wool of the first class; valued at more than forty cents and not more than fifty cents per pound, the duty per pound shall be three times the duty imposed by this act on a pound of unwashed wool of the first class; and in addition thereto upon all the above-named articles thirty-five per centum ad valorem. On blankets and hats of
1890 wool composed wholly or in part of wool, the hair of the camel, goat,

alpaca, or other animal, valued at more than fifty cents per pound, the duty per pound shall be three and a half times the duty imposed by this act on a pound of unwashed wool of the first class, and in addition thereto forty per centum ad valorem. Flannels composed wholly or in part of wool, the hair of the camel, goat, alpaca, or other animals, valued at above fifty cents per pound shall be classified and pay the same duty as women's and children's dress goods, coat linings, Italian cloths, and goods of similar character and description provided by this act.

396. On clothing, ready made, and articles of wearing apparel of every description, made up or manufactured wholly or in part not specially provided for in this act, felts not woven, and not specially provided for in this act, and plushes and other pile fabrics, all the foregoing, composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals the duty per pound shall be four and one-half times the duty imposed by this act on a pound of unwashed wool of the first class, and in addition thereto sixty per centum ad valorem.

397. On cloaks, dolmans, jackets, talmas, ulsters, or other outside garments for ladies and children's apparel and goods of similar description, or used for like purposes, composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animal, made up or manufactured wholly or in part, the duty per pound shall be four and one-half times the duty imposed by this act on a pound of unwashed wool of the first class, and in addition thereto sixty per centum ad valorem.

362. * * * woolen shawls, * * * made wholly or in part of wool, not specially enumerated or provided for in this act, valued at not exceeding eighty cents per pound, thirty-five cents per pound and thirty-five per centum ad valorem; valued at above eighty cents per pound, thirty-five cents per pound, and in addition thereto forty per centum ad valorem.

363. * * * hats of wool, knit goods, and all goods made on knitting-frames, balmorals, * * * composed wholly or in part of worsted, the hair of the alpaca, goat, or other animals (except such as are composed in part of wool), not specially enumerated or provided for in this act, valued at not exceeding thirty cents per pound, ten cents per pound; valued at above thirty cents per pound, and not exceeding forty cents per pound, twelve cents per pound; valued at above forty cents per pound, and not exceeding sixty cents per pound, eighteen cents per pound; valued at above sixty cents per pound, and not exceeding eighty cents per pound, twenty-four cents per pound; and in addition thereto,
1883 upon all the above named articles, thirty-five per centum ad valorem; valued at above eighty cents per pound, thirty-five cents per pound, and in addition thereto forty per centum ad valorem.

366. Clothing, ready-made, and wearing apparel of every description, not specially enumerated or provided for in this act, and balmoral skirts, and skirting, and goods of similar description, or used for like purposes, composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other animals, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, except knit goods, forty cents per pound, and in addition thereto, thirty-five per centum ad valorem.

367. Cloaks, dolmans, jackets, talmas, ulsters, or other outside garments for ladies' and children's apparel and goods of similar description, or used for like purposes, composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other animals, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer (except knit goods), forty-five cents per pound, and in addition thereto forty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 370, ACT OF 1897.

(*a*) A woolen cloak lined with fur (the latter material being the component of chief value) is an article of wearing apparel composed wholly or in part of wool and not dutiable as a manufacture of fur.—T. D. 19249, G. A. 4126.

(*a*) Certain articles made of wool or worsted braid of different widths, stitched in place by hand or machinery in various conventional openwork designs and intended to be sewn or otherwise attached to women's cloaks or waists as trimmings or ornaments, and which are incurved or hollowed at the top to conform to the shape of the garment about the neck, are dutiable as articles of wearing apparel and not under paragraph 371.—T. D. 19770, G. A. 4218.

(*b*) Wearing apparel composed in part of silk and in part of wool or worsted is dutiable as wearing apparel composed wholly or in part of wool and not under paragraph 390 as wearing apparel made of silk or of which silk is the component material of chief value not specially provided for. The fact that the phrase "not specially provided for" qualifies paragraph 390 relegates the above-named articles to this paragraph.—T. D. 20993, G. A. 4411.

(*c*) Oxford caps or mortar boards are dutiable as wearing apparel and not free under paragraph 649 as regalia.—T. D. 21026, G. A. 4414.

(*d*) Unwoven felt printed with a fancy pattern or design and used for street-organ covers is dutiable as felt not woven and not under paragraph 381 as felt carpeting.—T. D. 21402, G. A. 4488.

(*e*) Miners' hats composed of wool and gum resin are dutiable as wearing apparel in part of wool and not under section 6 as nonenumerated articles.—T. D. 21674, G. A. 4579.

(*f*) Tennis jackets composed chiefly of cotton with a small percentage of wool (cotton chief value) are dutiable as wearing apparel composed in part of wool and not under paragraph 314 as wearing apparel composed chiefly of cotton not otherwise provided for. Reversing T. D. 20423, G. A. 4315.—Stone *v.* Heineman (C. C.), (100 Fed. Rep., 940).

(*g*) Shawls, being articles worn upon the person, are unquestionably wearing apparel.—T. D. 22674, G. A. 4826.

(*h*) Wearing apparel composed of cotton and wool is dutiable as wearing apparel composed wholly or in part of wool and not under paragraph 314 as wearing apparel of which cotton is the component material of chief value not otherwise provided for, even though cotton be the component material of chief valne. The fact that the provision for wearing apparel in paragraph 314 is qualified by the expression "not otherwise provided for" relegates such articles to this paragraph, which is not so qualified.—T. D. 22674, G. A. 4826.

(*i*) Articles of wearing apparel composed wholly or in part of wool and embroidered are more specifically provided for as articles of wearing apparel of every description than under paragraph 371 as articles embroidered by hand or machinery.—T. D. 22893, G. A. 4890.

(*j*) Strips of woven cattle-hair felt are not dutiable under this paragraph, cattle hair not being wool.—T. D. 24510, G. A. 5358.

(*k*) An automobile coat made of fur of the hair seal, lined with a fabric composed of wool, is dutiable, although fur is the component material of chief value, as clothing in part of wool.—T. D. 25629, G. A. 5799.

(*l*) Clown sets and uniforms attached to cardboards used by children in play are dutiable as toys and not as wool wearing apparel.—United States *v.* Schwarz (T. D. 27773), affirming T. D. 25532, G. A. 5770, followed; T. D. 27867, G. A. 6527.

(*m*) Hats composed of horsehair are not dutiable as wool wearing apparel.—Donat *v.* United States (134 Fed. Rep., 1023; T. D. 25113), followed; T. D. 25109, G. A. 5614.

(*a*) So-called fur bands in the form of rectangular pieces of felt material composed in part of wool but in chief value of rabbit fur, varying from 15 to 24 inches in width, and 36 to 48 inches in length, and used in making hats, are dutiable as manufactures in chief value of fur and not as wearing apparel in part of wool, nor as hats and forms of hats composed in chief value of fur.—Herrmann et al. *v.* United States (141 Fed. Rep., 486; T. D. 26598), followed; T. D. 26588, G. A. 6099.

(*b*) Women's dress patterns of wool, each pattern comprising material for the body of the dress and material for trimming the same, all embroidered with silk, are dutiable as women's dress goods in part of wool and not as articles embroidered, made of wool, nor as wool wearing apparel.—Thomas *v.* Wanamaker (129 Fed. Rep., 92; T. D. 25155), affirming 123 Fed. Rep., 193.

DECISIONS UNDER THE ACT OF 1894.

(*c*) Paper makers' felts, woven fabrics composed of silk, are dutiable as felts composed of wool and not as manufactures of wool.—T. D. 16423, G. A. 3212.

(*d*) Fez caps are dutiable as wool wearing apparel and not as wool hats nor as wool knit wearing apparel.—T. D. 16655, G. A. 3300.

(*e*) Fur-lined wool garments held dutiable as articles of wearing apparel composed in part of wool, and not as manufactures of fur.—T. D. 17282, G. A. 3544; T. D. 17283, G. A. 3545; reversing T. D. 13985, G. A. 2090; T. D. 14729, G. A. 2451.

(*f*) Corn plasters of felt are dutiable as articles of felt and not as medicinal preparations.—T. D. 17930, G. A. 3805.

(*g*) Wool cloaks are dutiable as cloaks and not as trimmings.—T. D. 17941, G. A. 3816.

(*h*) Wool fascinators are dutiable as knit wearing apparel and not as shawls.—T. D. 16846, G. A. 3365.

(*i*) Men's cashmere gloves, not knit in form but cut and fashioned from a knit fabric, valued at less than $1.50 per pound, are dutiable at 50 per cent as knit wearing apparel and not as wool wearing apparel.—T. D. 16537, G. A. 3255.

(*j*) Wool knit hose and underwear is dutiable as knit wearing apparel and not as wearing apparel not specially provided for.—T. D. 16310, G. A. 3139.

(*k*) Knit woolen hosiery and underwear is dutiable as knit wearing apparel and not as articles of wearing apparel.—T. D. 16657, G. A. 3302.

(*l*) Tam O'Shanter Scotch caps, made of wool, crocheted, are dutiable as knit wearing apparel and not as articles of wearing apparel made of wool not specially provided for.—T. D. 16954, G. A. 3382; T. D. 16958, G. A. 3386; T. D. 20922, G. A. 4395.

(*m*) This paragraph embraces all knit wearing apparel composed wholly or in part of wool.—T. D. 16310, G. A. 3139.

(*n*) All knit wearing apparel without regard to value, whether outside garments or otherwise, is more specifically provided for in this paragraph than elsewhere.—T. D. 16321, G. A. 3150.

(*o*) The term "knit wearing apparel" is not limited to articles fashioned in the process of knitting, but includes articles made of a knitted and not a woven fabric.—T. D. 16537, G. A. 3255.

(*a*) Ice wool squares made of Angora wool, on knitting machines, are dutiable as shawls and not as wool wearing apparel.—T. D. 14251, G. A. 2215.

(*b*) Shawls composed of wool and cotton (cotton chief value) are dutiable as shawls made in part of wool and not as cotton wearing apparel.—T. D. 15587, G. A. 2847.

(*c*) Worsted shawls embroidered with silk and worth over 40 cents per pound are dutiable at 44 cents per pound, and 50 per cent as worsted shawls, and not as embroideries.—T. D. 13878, G. A. 2031; T. D. 15021, G. A. 2598; In re Schefer (C. C.), (49 Fed. Rep., 826); affirmed (C. C. A.), (53 Fed. Rep., 1011).

(*d*) Argyle hats, being ladies' quilted Alpine hats, composed of wool, with a rough exterior, with a broad silk band around the hat, are dutiable as wearing apparel.—T. D. 12942, G. A. 1493.

(*e*) Miners' hats of wool and resin (wool chief value) are dutiable as hats of wool.—T. D. 13380, G. A. 1760.

(*f*) Alpaca hats, made from alpaca cloth, a fabric composed of silk and wool, and trimmed with feathers or artificial flowers (wool chief value), are dutiable as hats of wool and not as woolen wearing apparel, as silk wearing apparel, nor as articles composed of artificial flowers.—T. D. 13783, G. A. 1977.

(*g*) A blue wool blouse forming part of a sailor suit for a child, cut low in front, deep square collar, and gathered at the waist, the collar and front ornamented with four strands and the wrist with two strands of white cotton braid, held to be wearing apparel and not embroidered.—T. D. 12954, G. A. 1505.

(*h*) Felt caps made of wool are wearing apparel and not hats of wool.—T. D. 10860, G. A. 355.

(*i*) Fez caps composed of a felted knit fabric, with a long silk tassel attached to the center of the crown, are wearing apparel and not hats.—T. D. 12025, G. A. 938.

(*j*) Scotch caps held to be wearing apparel and not hats.—T. D. 10961, G. A. 456.

(*k*) Wool caps held dutiable as wearing apparel and not as hats of wool.—T. D. 12653, G. A. 1302.

(*l*) Corsets made from black Italian cloth composed of cotton and wool are wearing apparel composed in part of wool though cotton is chief value.—T. D. 10792, G. A. 345.

(*m*) Corsets made of wool are wearing apparel.—T. D. 13961, G. A. 2066.

(*n*) Woolen fichus embroidered with silk are dutiable as wearing apparel and not as shawls.—T. D. 15329, G. A. 2763.

(*o*) Hats of hair and straw are dutiable as wearing apparel in part of hair.—T. D. 12938, G. A. 1489.

(*p*) Wool knit hats invoiced as red fez caps are dutiable as wearing apparel.—Wanamaker *v.* Cooper (C. C.), (69 Fed. Rep., 465). In this case the decision of the board was affirmed in the absence of evidence on the part of the importer.

(*q*) Pith helmets covered with mohair held dutiable as wearing apparel in part of wool and not as manufactures of cork.—T. D. 14386, G. A. 2270.

(*r*) Felt mats of wool are dutiable as felts not woven and not as felt carpeting.—T. D. 17347, G. A. 3567.

(*a*) Mufflers are dutiable as wearing apparel and not as shawls.—T. D. 10864, G. A. 359.

(*b*) Nun's veils composed of wool are wearing apparel.—T. D. 11244, G. A. 603.

(*c*) Ladies' knit shirts composed of wool and cotton held dutiable as wearing apparel containing wool as a component material.—T. D. 12998, G. A. 1549.

(*d*) Hechima slippers composed in part of wool are dutiable as wearing apparel composed in part of wool and not as wearing apparel composed in chief part of vegetable fiber nor as a manufacture of cotton nor as a manufacture of vegetable fiber.—T. D. 17501, G. A. 3640.

(*e*) Shetland veils, loosely knit articles having scalloped edges, surrounding a fancy knit border are dutiable as wearing apparel and not as shawls.—T. D. 13979, G. A. 2084.

(*f*) Chinese trousers consisting for the most part of wool of the Donski variety are dutiable as clothing ready made.—T. D. 13674, G. A. 1912.

(*g*) Knit wearing apparel, such as undershirts, drawers, hosiery, gloves, etc., made up wholly or in part on knitting machines or frames, composed wholly or in part of wool, worsted, etc., held dutiable as wearing apparel and not as knit fabrics.—T. D. 13888, G. A. 2041.

(*h*) Completed articles of woolen underwear (stockings, socks, undershirts, and drawers) composed wholly or in part of wool or worsted, made upon knitting machines, are dutiable as wearing apparel and not as knit fabrics. Reversing T. D. 10736, G. A. 289.—In re Arnold (C. C.), (46 Fed. Rep., 510); affirmed (147 U. S., 494).

(*i*) If they are knit fabrics they are also wearing apparel and their use is determinative of the proper rate of duty, it being shown that there are other knit fabrics well known in trade and commerce bought and sold by the yard and in the piece and not made up into completed articles for wear.—Id.

(*j*) Wearing apparel of wool and silk (wool chief value) held dutiable as wool wearing apparel.—T. D. 15312, G. A. 2746.

(*k*) Corn or bunion plasters are dutiable as felts not woven and not as medicinal preparations nor as manufactures of wool.—T. D. 12665, G. A. 1314.

(*l*) Combination dress patterns composed of wool, the portion of the material for skirts being plain and the remainder elaborately embroidered, were invoiced as entireties and assessed as embroideries. *Held*, that the two pieces should have been assessed separately and duty levied on each at the respective rates applicable to each.—T. D. 12253, G. A. 1067.

(*m*) Cloaks of woolen cloth, lined and trimmed about the neck, sleeves, front, bottom, and back, with fur, and not reversible, are dutiable as cloaks and not as manufactures of fur, though fur is the component material of chief value. Reversing T. D. 13985, G. A. 2090.—In re Certain Merchandise (C. C.), (54 Fed. Rep., 577).

DECISIONS UNDER THE ACT OF 1883.

(*n*) Square robes known as lap robes, used for protection in traveling, held dutiable as woolen shawls and not as rugs.—T. D. 10722, G. A. 275.

(*o*) Traveling rugs, which are articles generally used for wrapping about the legs or body of a person when traveling and as covering for lounges and beds or for throwing over the body of a person when lying on a lounge or a bed, are dutiable as shawls and not as rugs.—Ingersoll *v.* Magone (C. C.), (48 Fed. Rep., 159); reversed (53 Fed. Rep., 1008). See 124 Fed. Rep., 295.

(*a*) Cashmere gloves and hose or half hose, made from wool knit goods upon frames or cut into shape and sewed together, are dutiable as knit goods and not as wearing apparel other than knit goods.—T. D. 10335, G. A. 56.

(*b*) Felted wool hats varnished are dutiable as wool hats and not under paragraph 400 (1883) as hats.—T. D. 10565, G. A. 215.

(*c*) Hats of wool, the wool costing less than 30 cents per pound, are dutiable at 10 cents per pound and 35 per cent.—T. D. 10799, G. A. 352.

(*d*) Knit goods composed of wool and cotton containing 50 per cent of wool, 47 per cent of cotton, and 3 per cent of grease, color, etc., are dutiable as wool knit goods.—T. D. 10322, G. A. 43.

(*e*) Knit underwear composed of wool and silk, and cotton, wool, and silk, held dutiable as wool knit goods and not as manufactures of silk.—T. D. 10552, G. A. 202.

(*f*) Ladies' vests composed of wool and silk are dutiable as knit goods and not as manufactures of silk, even though silk be the component of chief value.—T. D. 10572, G. A. 222.

(*g*) Articles made of wool, knit on frames, imported from Scotland, and used for a covering for the head, are dutiable as knit goods and not as bonnets.—Toplitz *v.* Hedden (33 Fed. Rep., 617).

(*h*) Articles used as coverings for men, invoiced as Scotch bonnets, and entered, some as worsted knit bonnets and others as worsted caps, and made of wool knitted on frames, were dutiable as knit goods made on knitting frames and not as bonnets, hats, hoods, etc.—Toplitz *v.* Hedden (146 U. S., 252).

(*i*) It was right on the evidence for the court to direct a verdict for the defendant, especially as the plaintiff refused to go to the jury on the question as to whether on March 3, 1883, the word "bonnet" had in this country a well-known technical commercial designation, such as would cover the goods in question.—Id.

(*j*) Boys suits are dutiable as clothing not specially enumerated and not as children's wearing apparel.—T. D. 10351, G. A. 72.

(*k*) Waterproof garments made of wool and india-rubber fabrics are dutiable as wearing apparel and not as manufactures of india rubber.—T. D. 10389, G. A. 80.

(*l*) Chinese shoes are wearing apparel.—T. D. 11338, G. A. 621.

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*m*) Shirts, drawers, and stockings, composed in part of wool and in part of cotton, and known commercially as merino goods, are dutiable at 35 per cent, irrespective of the proportions in which the wool and cotton are combined or the comparative value of the wool in the fabric.—Greenleaf *v.* Worthington (26 Fed. Rep., 303).

(*n*) By the use of the words "wearing apparel" Congress intended to make the purpose, adaptation, and use of an article, and not its commercial designation, the test of its dutiable description.—Maillard *v.* Lawrence (1 Blatchf., 504; 12 Law Rep., 354; 16 Fed. Cas., 500).

(*o*) Shawls and scarfs, manufactured on looms and in strips or pieces containing several, the place of separation indicated by threads which form, when cut, the fringe, and the articles being actually separated before importation, and being, in the state in which they are imported, suitable and adapted to be worn by women and children as articles of dress and at the time of importation usually so worn, and imported for that purpose, are dutiable as wearing ap-

parel and not as manufactures of silk or of worsted.—Maillard *v.* Lawrence (1 Blatchf., 504; 12 Law Rep., 354; 16 Fed. Cas., 500); affirmed (16 How., 251).

(*a*) Shawls of worsted, worsted and cotton, silk and worsted, barege, merino, mousseline delaine, and worsted and silk scarfs are wearing apparel.—Maillard *v.* Lawrence (16 How., 251).

(*b*) When goods were described in the invoice as "plain Indiana squares," "emb. Indiana hdkfs.," "emb. Indiana shawls," "embd. handkfs.," and "plain do.," with no allusion to the material of which they were composed, and were described in the entry as "worsted and cotton shawls," and were reported by the appraisers as "wool and cotton and worsted and cotton shawls, suitable for wear," and the protest under which duties were paid described them simply as "cotton and worsted shawls," and they were subjected to a duty of 30 per cent. *Held*, in an action to recover duties paid over 25 per cent, there being no evidence explaining the character of the articles, that they were properly chargeable with 30 per cent as articles worn by men, women, or children.—Thomson *v.* Maxwell (2 Blatchf., 385; 23 Fed. Cas., 1100).

(*c*) Knit shirts and drawers, faced with cloth and having buttons and buttonholes, in readiness for wear, are dutiable at 50 per cent as ready-made clothing, unless they were known in trade and commerce at the date of the act as "hosiery," and whether they were so known is a question of fact for the jury. The jury found that they were so known and so were subject to a duty of 25 per cent.—Hall *v.* Hoyt (2 Hunt Mer. Mag., 342; 11 Fed. Cas., 226); Hadden *v.* Hoyt (2 Hunt Mer. Mag., 343; 11 Fed. Cas., 147).

(*d*) Shawls, any part of which are woolen and not worsted, are dutiable at 50 per cent as merino shawls made of wool or of which wool is a component part, and are not free under the act of March 2, 1833, as worsted stuff goods, shawls, and other manufactures of silk and worsted, unless they were known in the market antecedent to this act as worsted or worsted and silk goods.—Hughes *v.* Hoyt (Betts' Sor. Bk., 21; 12 Fed. Cas., 836).

371. Webbings, gorings, suspenders, braces, bandings, beltings, bindings, braids, galloons, edgings, insertings, flouncings, fringes, gimps, cords, cords and tassels, laces and other trimmings and articles made wholly or in part of lace, embroideries and articles embroidered by hand or machinery, head nets, netting, buttons or barrel buttons or
1897 buttons of other forms for tassels or ornaments, and manufactures of wool ornamented with beads or spangles of whatever material composed, any of the foregoing made of wool or of which wool is a component material, whether composed in part of india rubber or otherwise, fifty cents per pound and sixty per centum ad valorem.

286. On webbings, gorings, suspenders, braces, beltings, bindings, braids, galloons, fringes, gimps, cords, cords and tassels, dress trimmings, laces, embroideries, head nets, nettings and veilings, buttons, or barrel buttons, or buttons of other forms, for tassels or ornaments,
1894 any of the foregoing which are elastic or nonclastic, made of wool, worsted, the hair of the camel, goat, alpaca, or other animals, or of which wool, worsted, the hair of the camel, goat, alpaca, or other animals is a component material, fifty per centum ad valorem.

398. On webbings, gorings, suspenders, braces, beltings, bindings, braids, galloons, fringes, gimps, cords, cords and tassels, dress trimmings, laces and embroideries, head nets, buttons, or barrel buttons, or buttons of other forms, for tassels or ornaments, wrought by hand or
1890 braided by machinery any of the foregoing which are elastic or nonelastic, made of wool, worsted, the hair of the camel, goat, alpaca, or other animals, or of which wool, worsted, the hair of the camel, goat, alpaca, or other animals is a component material, the duty shall be sixty cents per pound, and in addition thereto sixty per centum ad valorem.

368. Webbings, gorings, suspenders, braces, beltings, bindings, braids, galloons, fringes, gimps, cords, cords and tassels, dress trimmings, head nets, buttons, or barrel buttons, or buttons of other forms for tassels or ornaments, wrought by hand, or braided by machinery, made of wool,
1883 worsted, the hair of the alpaca, goat, or other animals, or of which wool, worsted, the hair of the alpaca, goat, or other animals is a component material, thirty cents per pound, and in addition thereto, fifty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 371, ACT OF 1897.

(*a*) A variety of fancy trimmings of different widths composed of wool and described in the invoices variously as mohair gimps, mohair insertion, mohair edge, mohair volants, braid gimps, and as black fancy braids, are dutiable under this paragraph.—T. D. 19770, G. A. 4218; modified, T. D. 21060, G. A. 4425.

(*b*) Articles of wool or worsted cord and braid, known variously as garnitures, hussar sets, blouses, or by other names, made in openwork conventional designs, and intended for use in trimming the front of women's dress waists or skirts of women's dresses or costumes, are dutiable as trimmings.—T. D. 21060, G. A. 4425.

(*c*) A braided article about one-half an inch in width, with a roll of pile about one-fourth of an inch in diameter attached to one edge, composed wholly or in chief value of wool or animal hair, which is used in binding the bottom of women's skirts and is known as brush binding, is dutiable as bindings.—T. D. 21959, G. A. 4647.

(*d*) Mottoes composed of paper, celluloid, and various other materials, and embroidered with wool (paper being the component material of chief value), are dutiable under this paragraph, as "articles embroidered, * * * of which wool is a component material," and not under paragraph 407 as "manufactures * * * of which paper is the component material of chief value, not specially provided for."—T. D. 23402, G. A. 5039.

(*e*) Horsehair trimmings are not trimmings in part of wool.—Veit *v.* United States (121 Fed. Rep., 205), reversing T. D. 22843, G. A. 4876, followed; T. D. 24639, G. A. 5411.

(*f*) Djidjims, which are wool portieres, embroidered, are dutiable as articles embroidered by hand or machinery, made of wool or of which wool is a component material.—T. D. 24999, G. A. 5584.

(*g*) Women's dress patterns, of wool, each pattern comprising material for the body of the dress and material for trimming the same, all embroidered with silk, are dutiable as women's dress goods in part of wool and not as articles embroidered, made of wool, nor as wool wearing apparel.—Thomas *v.* Wanamaker (129 Fed. Rep., 92; T. D. 25155), affirming 123 Fed. Rep., 193.

(*h*) Women's dress goods of wool, embroidered by hand or machinery, are dutiable as women's dress goods in part of wool and not as articles embroidered, made of wool.—Hall *v.* United States (136 Fed. Rep., 774; T. D. 26122), affirming 131 id., 648; T. D. 25340.

(*i*) Narrow woven fabrics made wholly or in chief value of silk, or in part of wool, decorated with a superadded ornamentation simulating applique or embroidery, manufactured for ornamentation, and with characteristic design, to be used as a trimming and intended to be sewed directly upon a garment without first being made into something else, are not ribbons and are dutiable under the provisions for trimmings and galloons.—Naday *v.* United States (155 Fed. Rep., 303; T. D. 28329), affirming T. D. 26049, G. A. 5923.

DECISIONS UNDER THE ACT OF 1894.

(*a*) Black braid trimmings, a narrow fabric made on a braiding machine, composed of worsted and metal threads (metal chief value), commercially known as coxcomb braid and also as metal braid, is dutiable as braid and not under paragraph 193 as a manufacture of metal.—T. D. 16361, G. A. 3190.

(*b*) Horsehair and cotton laces composed chiefly of hair and designed for ornament are dutiable as laces and not as a nonenumerated article.—T. D. 17247, G. A. 3509.

DECISIONS UNDER THE ACT OF 1890.

(*c*) Webbing composed of wool, cotton, and india rubber (india rubber chief value) is dutiable as wool elastic webbing and not as a manufacture of india rubber.—T. D. 15402, G. A. 2796.

(*d*) Braid ornaments composed of horsehair are dutiable as braids.—T. D. 11342, G. A. 625.

(*e*) Braids composed of horsehair and cotton or manila hemp (horsehair chief value) are dutiable as braid composed of hair.—T. D. 11368, G. A. 651.

(*f*) Fancy plaited braid composed of horsehair and vegetable fiber resembling manila (horsehair chief value) are dutiable as braid.—T. D. 12359, G. A. 1131; T. D. 12546, G. A. 1230.

(*g*) Felt-hat braids composed of wool and made by hand and machinery are dutiable as braids and not as a manufacture of wool.—T. D. 15009, G. A. 2586.

(*h*) Hat braids composed of felt, grass, wood shavings, cotton, and ramie, having wool and not fur as the component of chief value, are dutiable as wool braids and not as a manufacture of fur.—T. D. 15163, G. A. 2689.

(*i*) Braids or trimmings composed of wool, felt, silk, metal, and glass beads, assessed as dress trimmings and claimed to be dutiable at 50 per cent as hat braids, but no schedule given. Protest overruled as not specific.—T. D. 12925, G. A. 1476.

(*j*) Dress trimmings composed of cotton and goat hair, known as mohair plush trimmings, dutiable as trimmings and not under paragraphs 391, 392, or 396.—T. D. 14694, G. A. 2416.

(*k*) Certain articles commercially known as "Astrachan trimmings" were woven on a loom and consisted of a foundation of cotton, and a long, curled pile, composed of goat hair, which was of chief value, the material being woven in strips, which were afterwards cut apart, and the sides stitched under suitable to be made up into dress trimmings. *Held*, that this merchandise is dutiable under this paragraph, and not under paragraph 392 (1890) as a manufacture of worsted, wool, or mohair. The dress trimmings provided for in this paragraph are not limited to such as are wrought by hand or braided by machinery.—Reversing T. D. 12216, G. A. 1030; T. D. 12945, G. A. 1496; T. D. 14565, G. A. 2357; T. D. 16973, G. A. 3401.—Lowenthal *v.* United States (C. C.), (65 Fed. Rep., 420); Same *v.* Same (C. C. A.), (71 Fed. Rep., 692).

(*l*) Silk and mohair chantilly laces, silk 70.3 per cent in value and 41.55 per cent of weight, mohair 29.7 per cent in value and 58.45 in weight, are dutiable as laces made of goat hair or wool and not as laces composed of silk not specially provided for.—T. D. 14628, G. A. 2386.

(*m*) Silk laces composed of silk and mohair, the latter being a product of wool or worsted, silk being the component of chief value, are dutiable as laces and not as manufactures of silk.—Levi *v.* United States (C. C.), (87 Fed. Rep., 193).

(*a*) Shawls composed of worsted and embroidered with silk are dutiable as worsted embroideries.—T. D. 12247, G. A. 1061.

(*b*) Table covers and piano covers composed of wool embroidered with silk and worsted or worsted and cotton (wool chief value) are dutiable under this paragraph.—T. D. 12365, G. A. 1137.

(*c*) A woven woolen fabric embroidered with metal threads designed for the body and crown of a lady's hat is dutiable as woolen embroidery.—T. D. 12925, G. A. 1476.

(*d*) Certain importations were entered in February and March, 1891, consisting of goods invoiced as wool robes with silk embroidery, silk and metal embroidery, and silk and cotton embroidery, which were in fact combination dress patterns composed of worsted material separated into two parts, one part containing the embroidery and the other part being plain, the value of each robe, consisting of two pieces, as above, being stated on the invoice as an entirety, and the value of each robe being given in francs. Said merchandise was classified for duty as "manufactures of worsted embroidered," and duty assessed at 60 cents per pound and 60 per cent under this and the proviso to paragraph 373. Protest claiming that the merchandise was dutiable under paragraph 395 (1890) at 44 cents per pound and 50 per cent. *Held*, that the decision of the Board segregating the values of the robes so as to assess the duty on the embroidered and plain parts separately, should be affirmed, but that the court would not consider the question of the correctness of the decision of the Board as to the rate imposed upon the goods, inasmuch as no statement of errors against the decision had been filed in court by the importer.—In re Crowley (C. C.), (50 Fed. Rep., 465). Reversed (55 Fed. Rep., 283).

DECISIONS UNDER THE ACT OF 1883.

(*e*) Elastic goring for shoes composed of worsted, cotton, and india rubber, is dutiable as gorings and not as india rubber fabrics.—Drucker *v.* Robertson (C. C.), (38 Fed. Rep., 97); Robertson *v.* Salomon (144 U. S., 603).

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*f*) The term "bindings" includes all bindings whether they are worsted or woolen. "Worsted bindings" are dutiable under this clause and not under clause 25; nor are they "worsted stuff goods," dutiable at 10 per cent under this clause and free under the act of March 2, 1833, section 4 (4 Stat., 630).—Whiting *v.* Bancroft (1 Story, 560; 29 Fed. Cas., 1055).

1897 **372.** Aubusson, Axminster, moquette, and chenille carpets, figured or plain, and all carpets or carpeting of like character or description, sixty cents per square yard, and in addition thereto forty per centum ad valorem.

1894 287. Aubusson, Axminster, Moquette, and Chenille carpets, figured or plain, * * * and all carpets or carpeting of like character or description, * * * forty per centum ad valorem.

1890 399. Aubusson, Axminster, Moquette, and Chenille, carpets, figured or plain, * * * and all carpets or carpeting of like character or description, * * * sixty cents per square yard, and in addition thereto forty per centum ad valorem.

1883 369. Aubusson, Axminster, and chenille carpets, * * * forty-five cents per square yard, and in addition thereto, thirty per centum ad valorem.

1897 **373.** Saxony, Wilton, and Tournay velvet carpets, figured or plain, and all carpets or carpeting of like character or description, sixty cents per square yard, and in addition thereto forty per centum ad valorem.

288. Saxony, Wilton, and Tournay velvet carpets, figured or plain, and
1894 all carpets or carpeting of like character or description, forty per centum ad valorem.

400. Saxony, Wilton, and Tournay velvet carpets, figured or plain, and
1890 all carpets or carpeting of like character or description, sixty cents per square yard, and in addition thereto forty per centum ad valorem.

1883 370. Saxony, Wilton, and Tournay velvet carpets, forty-five cents per square yard, and in addition thereto, thirty per centum ad valorem.

DECISIONS UNDER THE ACT OF 1894.

(*a*) Tournay velvet carpets being specially made subject to a certain duty are not manufactures of wool within the meaning of paragraph 297 (1894), which provides that the rates of duty on manufactures of wool fixed by this act shall not take effect until January 1, 1895. Reversing T. D. 15714, G. A. 2895, and affirming the decision of the Circuit Court.—United States *v.* Field (C. C. A.), (71 Fed. Rep., 513).

374. Brussels carpets, figured or plain, and all carpets or carpeting
1897 of like character or description, forty-four cents per square yard, and in addition thereto forty per centum ad valorem.

1894 289. Brussels carpets, figured or plain, and all carpets or carpeting of like character or description, forty per centum ad valorem.

401. Brussels carpets, figured or plain, and all carpets or carpeting
1890 of like character or description, forty-four cents per square yard, and in addition thereto forty per centum ad valorem.

1883 371. Brussels carpets, thirty cents per square yard, and in addition thereto, thirty per centum ad valorem.

375. Velvet and tapestry velvet carpets, figured or plain, printed on
1897 the warp or otherwise, and all carpets or carpeting of like character or description, forty cents per square yard, and in addition thereto forty per centum ad valorem.

290. Velvet and tapestry velvet carpets, figured or plain, printed on
1894 the warp or otherwise, and all carpets or carpeting of like character or description, forty per centum ad valorem.

402. Velvet and tapestry velvet carpets, figured or plain, printed on
1890 the warp or otherwise, and all carpets or carpeting of like character or description, forty cents per square yard, and in addition thereto forty per centum ad valorem.

372. Patent velvet and tapestry velvet carpets, printed on the warp
1883 or otherwise, twenty-five cents per square yard, and in addition thereto, thirty per centum ad valorem.

DECISIONS UNDER THE ACT OF 1890.

(*b*) Mosaic velvet carpeting or figured or plain velvet carpeting composed of mohair, jute, and carpeting is dutiable as velvet carpeting and not as Tournay velvet carpets.—T. D. 13803, G. A. 1997.

376. Tapestry Brussels carpets, figured or plain, and all carpets or
1897 carpeting of like character or description, printed on the warp or otherwise, twenty-eight cents per square yard, and in addition thereto forty per centum ad valorem.

291. Tapestry Brussels carpets, figured or plain, and all carpets or
1894 carpeting of like character or description, printed on the warp or otherwise, forty-two and one-half per centum ad valorem.

403. Tapestry Brussels carpets, figured or plain, and all carpets or
1890 carpeting of like character or description, printed on the warp or otherwise, twenty-eight cents per square yard, and in addition thereto forty per centum ad valorem.

373. Tapestry Brussels carpets, printed on the warp or otherwise,
1883 twenty cents per square yard, and in addition thereto, thirty per centum ad valorem.

377. Treble ingrain, three-ply, and all chain Venetian carpets, twenty-
1897 two cents per square yard, and in addition thereto forty per centum ad valorem.

1894 292. Treble ingrain, three-ply, and all chain Venetian carpets, thirty-two and one-half per centum ad valorem.

404. Treble ingrain, three-ply, and all chain Venetian carpets, nineteen
1890 cents per square yard, and in addition thereto forty per centum ad valorem.

374. Treble ingrain, three-ply, and worsted-chain Venetian carpets,
1883 twelve cents per square yard, and in addition thereto, thirty per centum ad valorem.

1897 **378.** Wool Dutch and two-ply ingrain carpets, eighteen cents per square yard, and in addition thereto forty per centum ad valorem.

1894 293. Wool Dutch and two-ply ingrain carpets, thirty per centum ad valorem.

1890 405. Wool Dutch and two-ply ingrain carpets, fourteen cents per square yard, and in addition thereto forty per centum ad valorem.

1883 375. Yarn Venetian, and two-ply ingrain carpets, eight cents per square yard, and in addition thereto, thirty per centum ad valorem.

379. Carpets of every description woven whole for rooms, and Ori-
1897 ental, Berlin, Aubusson, Axminster, and similar rugs, ten cents per square foot and in addition thereto, forty per centum ad valorem.

287. * * * carpets woven whole for rooms, and all carpets or carpet-
1894 ing of like character or description, and oriental, Berlin, and other similar rugs, forty per centum ad valorem.

399. * * * carpets woven whole for rooms, and all carpets or carpet-
1890 ing of like character or description, and oriental, Berlin, and other similar rugs, sixty cents per square yard, and in addition thereto forty per centum ad valorem.

1883 369. * * * carpets woven whole for rooms, forty-five cents per square yard, and in addition thereto, thirty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 379, ACT OF 1897.

(*a*) For the purpose of ascertaining the area of the rugs provided for in this paragraph the selvage should be included in the measurement.—Sloane et al. *v.* United States (135 Fed. Rep., 916; T. D. 25878), affirming T. D. 25384, G. A. 5711; and Vantine *v.* United States (T. D. 26041, suit 3288, no opinion), affirming T. D. 23470, G. A. 5062, followed; T. D. 26187, G. A. 5978.

DECISIONS UNDER THE ACT OF 1894.

(*b*) Japanese rugs made by hand with a cut pile, wool, single face, composed of jute, hemp, or ramie, and wool, are dutiable as oriental rugs and not as carpets.—T. D. 17394, G. A. 3585.

(*c*) Oriental rugs made of silk are dutiable under this paragraph.—T. D. 18014, G. A. 3858.

DECISIONS UNDER THE ACT OF 1883.

(*d*) A seamless carpet manufactured in France to fit a particular room and made in accordance with drawings and specifications is dutiable as a carpet woven whole for a room.—T. D. 10926, G. A. 421.

380. Druggets and bockings, printed, colored, or otherwise, twenty-
1897 two cents per square yard, and in addition thereto forty per centum ad valorem.

1894 294. Druggets and bockings, printed, colored, or otherwise, * * *, figured or plain, thirty per centum ad valorem.

1890 406. Druggets and bockings, printed, colored, or otherwise, twenty-two cents per square yard, and in addition thereto forty per centum ad valorem. Felt carpeting, figured or plain, eleven cents per square yard, and in addition thereto forty per centum ad valorem.

1883 376. Druggets and bockings, printed, colored, or otherwise, fifteen cents per square yard, and in addition thereto, thirty per centum ad valorem.

1897 **381.** Carpets and carpeting of wool, flax, or cotton, or composed in part of either, not specially provided for in this Act, fifty per centum ad valorem.

1894 295. Carpets and carpeting of wool, flax, or cotton, composed in part of either, not specially provided for in this Act, thirty per centum ad valorem.
294. * * * felt carpeting, figured or plain, thirty per centum ad valorem.

1890 407. Carpets and carpeting of wool, flax or cotton, or composed in part of either, not specially provided for in this Act, fifty per centum ad valorum.
406. * * * Felt carpeting, figured or plain, eleven cents per square yard, and in addition thereto forty per centum ad valorem.

1883 378. Carpets and carpetings of wool, or cotton, or parts of either or other material, not otherwise herein specified, forty per centum ad valorem; * * *.

DECISIONS UNDER PARAGRAPH 381, ACT OF 1897.

(*a*) Felt carpeting imported in pieces 1½ yards wide and from 70 to 80 yards long is dutiable as carpeting of wool.—T. D. 20008, G. A. 4254.

(*b*) Unwoven wool felt in rolls 6¼ yards wide and 60 to 70 yards long and commercially known as felt carpeting is dutiable as carpeting of wool and not under paragraph 370 as felts not woven.—T. D. 21401, G. A. 4487; affirmed; United States *v.* Bouttell (C. C.), (99 Fed. Rep., 260).

(*c*) Cotton rugs made as rugs as distinguished from rugs that are made up of portions of carpeting are not dutiable under this paragraph.—T. D. 24857, G. A. 5517.

(*d*) Certain cotton uncut pile fabrics used in the manufacture of slippers exclusively are dutiable as pile fabrics of cotton and not as carpets and carpeting of cotton.—T. D. 24908, G. A. 5538.

DECISIONS UNDER THE ACT OF 1890.

(*e*) Wool felt not woven held to be felt carpeting.—T. D. 12249, G. A. 1063.

(*f*) Japanese rugs or carpets composed of cows' hair, hemp, or jute, and cotton (hair chief value), assessed as carpets and carpetings of wool, flax, or cotton, and claimed to be dutiable as hemp or jute carpets. Protest overruled.—T. D. 11542, G. A. 717.

(*g*) Carpeting composed of hair, cotton, and a small percentage of jute and flax (hair chief value), with cotton as a substantial part, is dutiable as carpeting.—T. D. 13673, G. A. 1911.

(*h*) Drannick carpets are dutiable as carpets composed of wool or cotton and not as tournay carpets.—T. D. 13806, G. A. 2000.

(*i*) Carpets or rugs composed of cotton and straw or grass (cotton chief value), woven so as to present a surface of cotton on each side are dutiable as carpets and not as nonenumerated articles nor free as floor matting.—T. D. 14315, G. A. 2244.

(*a*) Pieces of wool carpeting with woolen lining, originally made into saddlebags, is dutiable as carpeting and not as woolen cloths.—T. D. 15721, G. A. 2902.

(*b*) Mats composed of cotton, jute, and wool (wool chief value), valued at 40 cents per pound, are dutiable under this and paragraph 408.—T. D. 14560, G. A. 2352.

(*c*) Certain rugs made of wool held to be denominatively provided for in paragraph 408 and to be dutiable at 50 per cent.—T. D. 14732, G. A. 2454; T. D. 13964, G. A. 2069, modified.

DECISIONS UNDER THE ACT OF 1883.

(*d*) Traveling rugs are dutiable as rugs and not as manufactures of wool. 48 Fed. Rep., 159, reversed.—Ingersoll *v.* Magone (C. C. A.), (53 Fed. Rep., 1008). See 124 Fed. Rep., 295.

(*e*) Chinese goatskins, tanned with the hair on, so that the skin is soft and pliant, should not be classified as rugs.—Seeberger *v.* Schlesinger (152 U. S., 581).

(*f*) Rugs made as rugs and distinguishable as such by reason of their process of manufacture, size, shape, pattern, etc., are dutiable as rugs; and rugs made from pieces of carpets or carpetings are dutiable at the rate imposed on the carpet from which they were made.—Beuttell *v.* Magone (157 U. S., 155).

382. Mats, rugs for floors, screens, covers, hassocks, bedsides, art squares, and other portions of carpets or carpeting made wholly or in
1897 part of wool, and not specially provided for in this act, shall be subjected to the rate of duty herein imposed on carpets or carpetings of like character or description.

296. Mats, rugs for floors, screens, covers, hassocks, bedsides, art squares, and other portions of carpets or carpeting made wholly or in
1894 part of wool, and not specially provided for in this act, shall be subjected to the rate of duty herein imposed on carpets or carpetings of like character or description.

408. Mats, rugs, screens, covers, hassocks, bedsides, art squares, and other portions of carpets or carpeting made wholly or in part of wool,
1890 and not specially provided for in this act, shall be subjected to the rate of duty herein imposed on carpets or carpetings of like character or description.

378. * * * and mats, rugs, screens, covers, hassocks, bedsides, and other portions of carpets or carpetings, shall be subjected to the rate
1883 of duty herein imposed on carpets or carpeting of like character or description; and the duty on all other mats not exclusively of vegetable material, screens, hassocks, and rugs, shall be forty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 382, ACT OF 1897.

(*g*) A wolf-skin fur rug, with a lining and border composed of woolen cloth, fur being the component material of chief value, is not ejusdem generis with the rugs provided for in this paragraph.—T. D. 24301, G. A. 5301.

DECISIONS UNDER THE ACT OF 1890.

(*h*) Wool traveling rugs held not to fall within this provision, but under paragraph 392 as manufactures of wool.—United States *v.* Haynes (124 Fed. Rep., 295), followed; T. D. 24819, G. A. 5498.

DECISIONS UNDER THE ACT OF 1883.

(*a*) Rugs, the product of the sixteenth century, imported at different times as articles of merchandise, are dutiable and not free as collections of antiquities.—Banmgarten *v.* Magone (C. C.), (41 Fed. Rep., 770).

(*b*) Daghestau rugs and Dag. Dag. rugs, of like descriptiou to Tournay velvet carpets, though not, and not made from portions of such carpets, are dutiable under this paragraph at the same rate of duty as Tournay velvet carpets (paragraph 370, 1883), and are not dutiable as rugs exclusively of vegetable material.—Beuttell *v.* Magone (C. C.), (48 Fed. Rep., 157).

383. Whenever, in any schedule of this Act, the word "wool" is used in connection with a manufactnred article of which it is a component
1897 material, it shall be held to include wool or hair of the sheep, camel, goat, alpaca, or other animal, whether manufactured by the woolen, worsted, felt, or any other process.

1894 [No corresponding provision.]

1890 [No corresponding provision.]

1883 [No corresponding provision.]

DECISIONS UNDER PARAGRAPH 383, ACT OF 1897.

(*c*) Manufactures composed wholly or in part of horsehair are not dutiable, by reason of such hair component, as manufactures of wool, the hair of the horse not being hair of the kind mentioned in this paragraph, the horse not belonging to the class of animals described.—T. D. 21786, G. A. 4605.

(*d*) Cattle hair is not wool within the meaning of this paragraph.—T. D. 24510, G. A. 5358.

SCHEDULE L.—SILKS AND SILK GOODS.

384. Silk partially manufactured from cocoons or from waste silk, and
1897 not further advanced or manufactured than carded or combed silk, forty cents per pound.

208. Silk partially manufactured from cocoons or from waste silk,
1894 and not further advanced or manufactured than carded or combed silk, twenty per centum ad valorem.

409. Silk partially manufactured from cocoons or from waste silk,
1890 and not further advanced or manufactured than carded or combed silk, fifty cents per pound.

380. Silk, partially manufactured from cocoons, or from waste silk,
1883 and not further advanced or manufactured than carded or combed silk, fifty cents per pound.

DECISIONS UNDER PARAGRAPH 384, ACT OF 1897.

(*e*) Raw silk which has been reeled from cocoons and then wound on cops or tubes is dutiable under this provision and uot free under paragraph 660 as raw silk not advanced in manufacture.—Klots *v.* United States (139 Fed. Rep., 606; T. D. 26450), affirming 133 Fed. Rep., 808; T. D. 25790, and reversing T. D. 24702, G. A. 5432

(*f*) Raw tussah silk in the condition as reeled from cocoons, which has merely been transferred from the large reels on which it was taken from the cocoons to smaller reels, in order to adapt the skeins thus produced to American spinning machines, is not dutiable under the provisions of this paragraph as "silk partially manufactured from cocoons," but is entitled to free entry under the provisions of paragraph 660 as "silk raw, or as reeled from the cocoon, but not doubled, twisted or advanced in manufacture in any way."—

United States *v.* Stewart (133 Fed Rep., 811; T. D. 25898), affirming T. D. 25524, G. A. 5767, followed; T. D. 26032, G. A. 5920.

(*a*) Silk which has been combed and which while undergoing some further manipulation in what is known as the preparing room in spun silk mills has either fallen from the machines or adhered to the leather sheets or aprons of said machines and been picked therefrom is dutiable as silk partially manufactured and not further advanced or manufactured than combed silk, and is not free of duty as silk waste.—Fawcett *v.* United States (154 Fed. Rep., 1003; T. D. 27978), affirming 146 id., 83; T. D. 27189.

385. Thrown silk, not more advanced than singles, tram, organzine, sewing silk, twist, floss, and silk threads or yarns of every description, except spun silk, thirty per centum ad valorem; spun silk in skeins, cops, warps, or on beams, valued at not exceeding one dollar per pound, twenty cents per pound and fifteen per centum ad valorem; valued at over one dollar per pound and not exceeding one dollar and fifty cents per pound, thirty cents per pound and fifteen per centum ad valorem; valued at
1897 over one dollar and fifty cents per pound and not exceeding two dollars per pound, forty cents per pound and fifteen per centum ad valorem; valued at over two dollars per pound and not exceeding two dollars and fifty cents per pound, fifty cents per pound and fifteen per centum ad valorem; valued at over two dollars and fifty cents per pound, sixty cents per pound and fifteen per centum ad valorem; but in no case shall the foregoing articles pay a less rate of duty than thirty-five per centum ad valorem.

298. * * * Thrown silk, not more advanced than singles, tram, or-
1894 ganzine, sewing silk, twist, floss, and silk threads or yarns of every description, and spun silk in skeins, cops, warps, or on beams, thirty per centum ad valorem.

410. Thrown silk, not more advanced than singles, tram, organzine,
1890 sewing silk, twist, floss, and silk threads or yarns of every description, except spun silk, thirty per centum ad valorem; spun silk in skeins or cops or on beams, thirty-five per centum ad valorem.

381. Thrown silk, in gum, not more advanced than singles, tram, or-
1883 ganzine, sewing silk, twist, floss, in the gum, and spun silk, silk threads or yarns, of every description, purified or dyed, thirty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 385, ACT OF 1897.

(*b*) Manufactures composed of two threads or strands of loom waste thrown silk fibers, loosely twisted into a form one thirty-second of an inch in diameter and wound upon large wooden spools, which are largely used in making tassels, fringes, etc., and are suitable for use in weaving certain upholstery goods and carpets, are dutiable as yarns at 30 per cent.—T. D. 22587, G. A. 4797.

(*c*) Imitation silk yarns or threads, made from cotton waste, and containing no compounds of pyroxylin or collodion, are dutiable as silk yarns or threads, and not under paragraph 17 as pyroxylin, nor section 6 as nonenumerated articles.—T. D. 23110, G. A. 4939.

(*d*) Imitation silk yarn made in part from pyroxylin, but which has been denitrated in the process of manufacture, and which in its imported condition is not composed in chief value of pyroxylin or a compound of pyroxylin, is not dutiable under paragraph 17, act of 1897, but is dutiable under this paragraph, by virtue of section 7 of said act, as silk yarn or thread.—G. A. 4939 cited and followed; T. D. 23528, G. A. 5081.

(*e*) In determining the value per pound of spun silk on cops the value of the particular cop of silk, embracing the value of the silk plus that of the cop,

should be divided by the weight of the silk alone, excluding the weight of the cop.—T. D. 23939, G. A. 5193.

(*a*) So-called schappe silk yarns, produced from waste silk degummed by what is known as the maceration process, were commercially known at and prior to the passage of the tariff act of July 24, 1897, as spun silk, and are dutiable as such under this paragraph, and are not dutiable under the provisions in said paragraph for "silk threads or yarns of every description, except spun silk."—T. D. 25893, G. A. 5880; T. D. 28535, G. A. 6681.

(*b*) Silk thread wound upon spools or cards, and known commercially as surgeons' silk, twisted and not braided, is dutiable under the provision herein for silk thread of every description.—T. D. 26067, G. A. 5933.

(*c*) An article consisting of several strands of silk, braided, is not dutiable as silk threads but as cords of silk under paragraph 389.—T. D. 26068, G. A. 5934.

(*d*) Imitation silk yarn made from waste which has undergone a chemical change, thereby losing its identity as cotton, held, nevertheless, to be dutiable as cotton yarn by similitude rather than as silk yarn.—Hardt., Von Bernuth & Co. *v.* United States (146 Fed. Rep., 61; T. D. 27028), reversing 133 id., 800; T. D. 25870, T. D 24155, and G. A. 5257.

(*e*) Artificial silk yarn held to be dutiable by similitude to silk yarn, the importers having abandoned their protests, claiming that it was dutiable as cotton yarn by similitude.—Hardt., Von Bernuth & Co. *v.* United States (146 Fed. Rep., 61; T. D. 27028) noted; T. D. 27392, G. A. 6378.

(*f*) Artificial horse hair is not similar to either silk or cotton yarn and is dutiable as an unenumerated manufactured article.—T. D. 27442, G. A. 6387.

(*g*) Artificial silk yarn or thread, being shown by overwhelming testimony to be wholly dissimilar to cotton yarn, and to approximate closely to silk yarn in the characteristics of appearance, quality, texture, and use, is dutiable by similitude as silk yarn.—Hardt., Von Bernuth & Co. *v.* United States (146 Fed. Rep., 61; T. D. 27028), distinguished on new evidence; T. D. 27661, G. A. 6459; affirmed by consent, suit 4621, T. D. 28210.

DECISIONS UNDER THE ACT OF 1894.

(*h*) Raw or ecru silk in skeins or hanks, which has been advanced from the raw state by doubling two or more grege threads or fibers, into a single thread, known as tram, and silk in skeins or hanks which has been advanced from the raw state by being doubled and dyed black, and known as tram, is dutiable as spun silk and not free as raw silk.—T. D. 17404, G. A. 3595.

DECISIONS UNDER THE ACT OF 1890.

(*i*) Organzine known as tussah silk is thrown silk doubled and twisted and not spun.—T. D. 12914, G. A. 1465.

(*j*) Cordonnet, a silk thread in skeins, is spun silk.—T. D. 12917, G. A. 1468.

(*k*) Tussah silk warps held dutiable as spun silk and not as thrown silk organzine.—T. D. 14146, G. A. 2145.

(*l*) Spun silk warps not more advanced in value than spun silk on beams, not on beams but in bundles designed for and intended to be put on beams, dutiable as spun silk, and not as a manufacture of silk.—T. D. 14154, G. A. 2153.

(*m*) Organzine warp ends or thrums, used in making passementerie, hat or bonnet ornaments, trimmings, dress fringes, tassels, etc., and commercially

known as waste, is dutiable as silk yarn and not as raw silk.—T. D. 17410, G. A. 3601.

DECISIONS UNDER THE ACT OF 1883.

(*a*) Silk arrasene is dutiable as silk thread and not as a manufacture of silk.—Mandel *v.* Spalding (26 Fed. Rep., 609).

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*b*) Twist composed entirely of silk, even if used for sewing, is not dutiable as sewing silk unless it is known as such in commerce; if not so known, it is free as a manufacture of silk.—Dorr *v.* Hoyt (2 Hunt Mer. Mag., 261; 7 Fed. Cas., 927).

386. Velvets, velvet or plush ribbons, chenilles, or other pile fabrics, cut or uncut, composed of silk, or of which silk is the component material of chief value, not specially provided for in this Act, one dollar and

1897 fifty cents per pound and fifteen per centum ad valorem; plushes, composed of silk, or of which silk is the component material of chief value, one dollar per pound and fifteen per centum ad valorem; but in no case shall the foregoing articles pay a less rate of duty than fifty per centum ad valorem.

299. Velvets, chenilles, or other pile fabrics, composed of silk, or of which silk is the component material of chief value, one dollar and fifty

1894 cents per pound; plushes, composed of silk, or of which silk is the component material of chief value, one dollar per pound; but in no case shall the foregoing articles pay a less rate of duty than fifty per centum ad valorem.

411. Velvets, plushes, or other pile fabrics, containing, exclusive of selvedges, less than seventy-five per centum in weight of silk, one dollar

1890 and fifty cents per pound and fifteen per centum ad valorem; containing, exclusive of selvedges, seventy-five per centum or more in weight of silk, three dollars and fifty cents per pound, and fifteen per centum ad valorem; but in no case shall any of the foregoing articles pay a less rate of duty than fifty per centum ad valorem.

1883 [Not enumerated. Dutiable under paragraph 383, page 535.]

DECISIONS UNDER PARAGRAPH 386, ACT OF 1897.

(*c*) Upholstery piece goods consisting of cotton warp and filling with silk pile from 4½ to 5½ millimeters in length, silk constituting from about 78 per cent to 83 per cent in value of the component materials, is dutiable as plushes composed of silk or of which silk is the component of chief value.—T. D. 20246, G. A. 4302.

(*d*) Velours composed of silk and metal (silk the component material of chief value) are dutiable as manufactures of which silk is the component material of chief value under paragraph 391, and not as pile fabrics composed of silk of which silk is the component material of chief value under this paragraph.—United States *v.* McGibbon (113 Fed. Rep., 1021), affirming 107 id., 265, reversing T. D. 17638, G. A. 3686, followed; T. D. 25037, G. A. 5594.

(*e*) Silk and cotton velours on the surface of which strips of plush or raised pile alternate with plain or ribbed surfaces are not dutiable as pile fabrics.—T. D. 25197, G. A. 5643.

(*f*) Certain black plush found to be known commercially as hatters' plush and held dutiable under paragraph 461.—T. D. 25381, G. A. 5708.

(*g*) Strips of plush, about 1½ inches in width and of various lengths, cut out of the plush fabric by means of a machine, leaving serrated or scalloped

edge effects, without any selvage or binder upon the edges or any treatment to prevent unraveling, are dutiable as plush and not as plush ribbons.—T. D. 28201, G. A. 6602.

(*a*) Panne velvet is dutiable as plush and not as velvet. There is no rule in trade or commercial usage whereby the classification of pile fabrics as plushes or as velvets depends on whether the length of the pile thereof is greater or less than 3.5 millimeters, respectively.—United States *v.* Silberstein (153 Fed. Rep., 965; T. D. 27979), affirming T. D. 26668, G. A. 6136.

(*b*) Panne velvet is properly dutiable as plush. Chiffon velvet is dutiable as velvet.—T. D. 27057, G. A. 6275.

DECISIONS UNDER THE ACT OF 1894.

(*c*) Silk plush used for trimming and ornamenting ladies' bonnets, and wearing apparel, held dutiable as plush and not free as hatters' plush.—T. D. 15825, G. A. 2925.

(*d*) Satin soleil is dutiable as plush.—T. D. 16109, G. A. 3073.

(*e*) Black plush of silk and cotton, known commercially as hatters' plush, held dutiable as plush and not as hatters' plush.—T. D. 16577, G A. 3273.

(*f*) Where silk plushes dutiable under this paragraph are advanced in value by the appraiser more than 10 per cent over the value as given in the invoice, they are subject to the additional duty provided by section 7 of the administrative act. Reversing T. D. 13780, G. A. 1974; T. D. 17154, G. A. 3471.

(*g*) Upholstering tapestries composed of cotton and silk (silk chief value), are dutiable at $1.50 per pound and not under this paragraph at $1 per pound or 50 per cent as plush, nor as a manfacture of silk.—T. D. 17638, G. A. 3686.

DECISIONS UNDER THE ACT OF 1890.

(*h*) Velvet pile fabrics woven with plain selveges, containing less than 75 per cent of silk, are dutiable at $1.50 per pound and 15 per cent on the entire fabric.—T. D. 11580, G. A. 755.

(*i*) Velvets or pile fabrics composed of silk and cotton and containing, exclusive of selvages, less than 75 per cent in weight of silk, woven with plain selvages, are dutiable at $1.50 per pound and 15 per cent, the pound duty to be assessed upon the weight including selvages.—T. D. 12350, G. A. 1122.

(*j*) Silk velvet ribbons of usual length, from 1 to 3 inches wide, and containing, exclusive of selvages, less than 75 per cent in weight of silk, held dutiable as velvets and not as manufactures of silk.—T. D. 14061, G. A. 2112; reversed, T. D. 18024, G. A. 3868; Jaffray *v.* United States (C. C.), (71 Fed. Rep., 953); United States *v.* Jaffray (C. C. A.), (77 Fed. Rep. 868).

(*k*) Velvet plush ribbons, textile fabrics with a sort of velvet nap or shag, composed of silk and cotton (silk chief value), and less than 75 per cent (exclusive of selvages) in weight being silk, are plushes or pile fabrics.—T. D. 11332, G. A. 615.

(*l*) Silk and cotton plush pile fabric of lead or slate color held dutiable at $1.50 a pound and 15 per cent.—T. D. 12937, G. A. 1488.

(*m*) Silk plush for making women's hats held dutiable as plush and not free as hatters' plush.—T. D. 15233, G. A. 2726.

(*n*) Selvages should be included in estimating the number of square yards.—T. D. 13181, G. A. 1602.

(*o*) Textile fabrics known as silk chenille drapery and upholstery goods, containing, exclusive of selvages, less than 75 per cent in weight of silk (silk

chief value), the fabrics woven with a chenille woof to produce a raised or pile surface or face, is dutiable as pile fabrics and not as a manufacture of silk.—T. D. 13340, G. A. 1720; reversed, T. D. 15038, G. A. 2615.

(*a*) Silk and cotton velvets are dutiable on the weight of the goods including selvages.—In re Megroz (C. C.), (53 Fed. Rep., 244).

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*b*) Silk and cotton velvet ribbons (silk chief value) are ribbons within the meaning of this section and are dutiable as such and not as manufactures of silk.—Lane *v.* Russell (4 Cliff., 122; 12 Int. Rev. Rec., 105; 14 Fed. Cas., 1085).

387. Woven fabrics in the piece, not specially provided for in this act, weighing not less than one and one-third ounces per square yard and not more than eight ounces per square yard, and containing not more than twenty per centum in weight of silk, if in the gum, fifty cents per pound, and if dyed in the piece, sixty cents per pound; if containing more than twenty per centum and not more than thirty per centum in weight of silk, if in the gum, sixty-five cents per pound, and if dyed in the piece, eighty cents per pound; if containing more than thirty per centum and not more than forty-five per centum in weight of silk, if in the gum, ninety cents per pound, and if dyed in the piece, one dollar and ten cents per pound; if dyed in the thread or yarn and containing not more than thirty per centum in weight of silk, if black (except selvedges), seventy-five cents per pound, and if other than black, ninety cents per pound; if containing more than thirty and not more than forty-five per centum in weight of silk, if black (except selvedges), one dollar and ten cents per pound, and if other than black, one dollar and thirty cents per pound; if containing
1897 more than forty-five per centum in weight of silk, or if composed wholly of silk, if dyed in the thread or yarn and weighted in the dyeing so as to exceed the original weight of the raw silk, if black (except selvedges), one dollar and fifty cents per pound, and if other than black, two dollars and twenty-five cents per pound; if dyed in the thread or yarn, and the weight is not increased by dyeing beyond the original weight of the raw silk, three dollars per pound; if in the gum, two dollars and fifty cents per pound; if boiled off, or dyed in the piece, or printed, three dollars per pound; if weighing less than one and one-third ounces and more than one-third of an ounce per square yard, if in the gum, or if dyed in the thread or yarn, two and one-half dollars per pound; if weighing less than one and one-third ounces and more than one-third of an ounce per square yard, if boiled off, three dollars per pound; if dyed or printed in the piece, three dollars and twenty-five cents per pound; if weighing not more than one-third of an ounce per square yard, four dollars and fifty cents per pound; but in no case shall any of the foregoing fabrics in this paragraph pay a less rate of duty than fifty per centum ad valorem.

1894 [Not enumerated. Dutiable under paragraph 302, page 534.]

1890 [Not enumerated. Dutiable under paragraph 414, page 534.]

1883 [Not enumerated. Dutiable under paragraph 383, page 535.]

DECISIONS UNDER PARAGRAPH 387, ACT OF 1897.

(*c*) Silk and cotton fabrics containing less than 20 per cent in weight of silk, and weighing more than one-third of an ounce and less than 1¼ ounces per square yard, when dyed and printed in the piece, is dutiable at $3.25 per pound.—T. D. 18621, G. A. 4019.

(*d*) Silk cloth in the gray or ecru, close woven, of "bourette" or waste silk and intended for use in making cartridges or powder bags, is dutiable under this paragraph and not as manufactures of silk.—T. D. 19135, G. A. 4108.

(*e*) Silk fabrics woven in the piece in widths of about 40 to 47 inches, including selvedges, and which are known in commerce as "silk chiffon," "silk

mousseline," or as "muslin," is dutiable under this paragraph.—T. D. 21114, G. A. 4434.

(*a*) Woven fabrics composed of silk ranging in width from about 17 to 47 inches and generally known in trade as "silk chiffon," "mousseline," or as "muslin" is dutiable according to weight, condition, etc.—T. D. 21115, G. A. 4435.

(*b*) Woven fabrics in the piece composed wholly of silk dyed in the piece and not boiled off, known commercially as mourning crepes, and of the width called 4/4 crepes, are dutiable according to weight, condition, etc.—T. D. 21154, G. A. 4437.

(*c*) Woven fabrics 22 to 41 inches in width, composed, respectively, of silk and cotton, silk over 20 and less than 30 per cent in weight, and wholly of silk, dyed or printed in the piece, and which are pleated, gathered, or shirred by steaming, pressing, stamping, or other mechanical manipulation, are dutiable according to weight, condition, etc., under this paragraph and not under paragraph 390.—T. D. 21326, G. A. 4466.

(*d*) Silk fabrics figured with the swivel attachment to the loom, without the use of the Jacquard attachment, are dutiable according to weight, percentage, etc., and not under paragraph 391, as Jacquard figured goods.—T. D. 21569, G. A. 4542; and 142 Fed. Rep., 849; T. D. 26878, affirmed; Wimpfelmer *v.* U. S. (149 Fed. Rep., 1022; T. D. 27748).

(*e*) Silk fabrics having some figures produced by the Jacquard attachment and others by the swivel, the filling being all one color and the swivel threads of a different color, are "Jacquard figured goods in the piece," but not having "two or more colors in the filling," are dutiable under this paragraph and not under paragraph 391.—Ibid.

(*f*) Silk fabrics such as are commonly called necktie silk, ornamented with figures produced in the loom with the Jacquard attachment, but having no threads partly cut away and none but the warp and filling threads extending the entire length and breadth of the fabric in its completed condition, and which has only one color in the filling, are dutiable according to weight, etc., and not under paragraph 391 as Jacquard figured goods in the piece made on looms, etc.—Ibid.

(*g*) Where certain cotton goods are appraised at a value exceeding that in the entry they are subject to the additional duty imposed by section 32 (amendatory of section 7, act of June 10, 1890), although actually assessed with duties purely specific. (Tichenor, dissenting).—Pings *v.* United States (72 Fed. Rep., 260), followed; T. D. 18746, G. A. 4059.

(*h*) Merchandise dutiable at specific rates and subject to the provision that no such goods shall pay less than 50 per cent is "merchandise subject to * * * a duty based upon or regulated * * * by the value thereof," within the meaning of section 32 of this act amending section 7 of the act of June 10, 1890, and is therefore subject to the additional duty imposed by said section, when appraised at a value exceeding that declared in the entry.—Hoeninghaus *v.* United States and T. D. 18746, G. A. 4059, followed; T. D. 20847, G. A. 4383.

(*i*) Certain woven fabrics known as silk mull and tinsel gauze composed in chief value of silk but in part of other materials, the fabric weighing over one-third of an ounce and under 1⅓ ounces per square yard, and containing less than 20 per cent in weight of silk, were imported. *Held*, that the last-named percentages in this paragraph of silk per square yard (more than 45 per cent) was to be carried forward and applied to the subdivision relative to fabrics weighing less than 1⅓ ounces and more than one-third of an ounce

to the yard, and that where the weight of the fabric was not more than one-third of an ounce.—United States *v.* H. B. Claflin Co. (C. C. A.), (92 Fed. Rep., 914).

(*a*) Merchandise commercially known as "glorias," umbrella goods of cotton weft and silk warp, imported from Germany or England, which consists of silk and cotton fabrics woven in the piece, weighing not less than 1⅓ ounces per square yard and not more than 8 ounces per square yard, and containing not more than 20 per cent in weight of silk, dyed in the piece, and which do not contain two or more colors in the filling, are dutiable under this paragraph and not under paragraph 311 or 391, silk being found to be the component material of chief value.—T. D. 22574, G. A. 4789.

(*b*) Woven fabrics in the piece composed of silk and cotton, the warp being entirely of silk and the weft entirely of cotton, weighing not less than 1⅓ ounces and not more than 8 ounces per square yard, and containing not more than 20 per cent in weight of silk, dyed in the piece and commercially known as "pongees," are dutiable, where silk is found to be the component material of chief value, under this paragraph. In determining the component material of chief value of silk and cotton goods dyed in the piece, the cost of dyeing is not to be added to or apportioned between the cotton and silk. T. D. 22376, G. A. 4729, modified.—T. D. 22745, G. A. 4844.

(*c*) All silk fabrics weighing over 1⅓ ounces and not more than 8 ounces per square yard, imported in the piece, from about 40 to 62 yards in length and 22 to 32 inches in width, with designs or patterns painted thereon at regular intervals, but having no drawn threads, corded effects, or other indications that they were intended to be separated, and which goods are used chiefly if not wholly in making women's shirt waists or dress waists and cushion or sofa pillow covers, are dutiable at appropriate specific rates (or at not less than 50 per cent), and not under paragraph 388 as handkerchiefs nor under paragraph 390 as wearing apparel.—T. D. 22829, G. A. 4870.

(*d*) Certain woven fabrics in the piece composed of silk and cotton were returned by the appraiser as manufactures of silk and cotton in the gum, silk under 20 per cent, and duty was assessed at 50 cents a pound. Appraiser increased valuation to make market value (making appraised value exceed market value declared in the entry. *Held*, that under this paragraph and section 7, act of June 10, 1890, as amended by section 32, act of 1897, the merchandise was subject to an ad valorem duty or a duty based upon or regulated by the value thereof.—Hoeninghaus *v.* United States (172 U. S., 622).

(*e*) An additional duty of 1 per cent of the total appraised value of such merchandise for each 1 per cent that such appraised value exceeded the value declared in the entry, as applied to the particular article undervalued in the invoice, accrued, according to the provisions of said section 7, act of June 10, 1890, as amended by section 32, act of 1897.—Hoeninghaus *v.* United States (172 U. S., 622).

(*f*) The modifying phrase "or printed," when first used in paragraph 387 of said act, and without further qualifying words, held to include woven fabrics of silk in whatsoever manner the printing is done, whether upon warp alone and before the introduction of and not upon the filling threads or yarns, or otherwise.—T. D. 23554, G. A. 5086.

(*g*) Woven fabrics wholly of silk wherein 25 per cent only of the gum has been boiled off, leaving remaining 75 per cent of the gum, constituting 18.4 per cent in weight of the fabric as weighed before any boiling off was had, are not boiled off, but "in the gum," as that term is used in paragraph 387, tariff act

of July 24, 1897, and dutiable at the rates therein prescribed according as they fall within the other provisions of said paragraph.—Rice *v.* United States (123 Fed. Rep., 848), followed; T. D. 23634, G. A. 5112.

(*a*) Where goods differing in statutory particulars are indiscriminately mixed, it is the duty of the importer and not of the collector to so separate and identify them that it can be determined what portions are dutiable at the different rates applicable. United States *v.* Brewer (92 Fed. Rep., 343), followed. Where the importer fails to separate and identify his goods, his protest covering such mixed articles will be overruled as not supported by evidence identifying the merchandise the subject thereof.—T. D. 23717, G. A. 5133.

(*b*) Woven fabrics in the piece made of spun silk yarns are dutiable according to weight, condition, etc., under this paragraph.—T. D. 27961, G. A. 6551.

(*c*) Dress goods composed of silk and wool (silk chief value) are removed from the operation of the provisions in paragraph 387 for woven fabrics in part of silk by reason of the proviso in paragraph 391 which requires that all manufactures of which wool is a component material shall be classified and assessed for duty as manufactures of wool. They are classifiable, therefore, under the provision in paragraph 369 for women's and children's dress goods in part of wool.—United States *v.* Scruggs (156 Fed. Rep., 940; T. D. 28580), reversing 147 id., 888; T. D. 27652.

(*d*) Silks which by the mercantile method of boiling in water containing 10 per cent of olive-oil soap showed a loss in weight varying from 18 to 27 per cent are dutiable as silk fabrics in the gum rather than as silks boiled off. If the loss in weight is 5 per cent or less it may be taken as an indication that the silk had already been boiled off.—Mendelson *v.* United States (154 Fed. Rep., 33; T. D. 27898), reversing 146 id., 78; T. D. 27088.

(*e*) Silk fabric originally containing 25 per cent of gum from which 7.6 per cent has been removed by boiling is still substantially "silk in the gum" and is not dutiable as silk boiled off.—Rice *v.* United States (123 Fed. Rep., 848).

(*f*) Velours composed of silk and cotton (silk chief value), upon the face of which are longitudinal strips of plush or raised pile surfaces, between which are plain or ribbed surfaces, are dutiable when weighing over 8 ounces per square yard as manufactures of silk, and when weighing less than 8 ounces per square yard as woven fabrics of silk under this paragraph.—United States *v.* McGibbon (113 Fed. Rep., 1021), affirming 107 id., 265, reversing T. D. 17638, G. A. 3686, followed; T. D. 25197, G. A. 5643, modified; T. D. 26149, G. A. 5964.

(*g*) Woven fabrics in the piece of light texture composed of silk, 54 centimeters in width, having borders or selvages of the same color as the body of the fabric, which are generally known in trade as "silk chiffon" or "mousseline," or "mousseline soie," or "muslin," are dutiable according to weight, condition, etc., under the provisions of this paragraph and not under paragraph 390 as "veilings."—T. D. 26353, G. A. 6034.

(*h*) This paragraph operates only on woven fabrics in which the component material of chief value is silk and woven fabrics in the piece made of metal thread or tinsel wire and silk (metal thread or tinsel wire chief value) do not fall within its provisions but are dutiable in accordance with the terms of paragraph 179.—T. D. 27780, G. A. 6498.

388. Handkerchiefs or mufflers composed wholly or in part of silk, whether in the piece or otherwise, finished or unfinished, if not hemmed or hemmed only, shall pay the same rate of duty as is imposed on goods in the piece of the same description, weight, and condition as provided for in this schedule; but such handkerchiefs or mufflers shall not pay a less rate of duty than fifty per centum ad valorem; if such handker-

1897 chiefs or mufflers are hemstitched or imitation hemstitched, or revered or have drawn threads, or are embroidered in any manner, whether with an initial letter, monogram, or otherwise, by hand or machinery, or are tamboured, appliqued, or are made or trimmed wholly or in part with lace, or with tucking or insertion, they shall pay a duty of ten per centum ad valorem in adddition to the duty hereinbefore prescribed, and in no case less than sixty per centum ad valorem.

1894 301. * * * handkerchiefs, * * * composed of silk, or of which silk is the componeut material of chief value, * * * not specially provided for in this act, fifty per centum ad valorem.

1890 413. * * * handkerchiefs, * * * composed of silk, or of which silk is the component material of chief value, not specially provided for in this act, sixty per centum ad valorem: * * *

1883 Not enumerated. Dutiable under paragraph 383, page 535.

DECISIONS UNDER PARAGRAPH 388, ACT OF 1897.

(*a*) Hemmed mufflers composed of cotton warp and cotton and silk filling, dyed in different colors in the thread or yarn, weighing more than 1⅛ ounces and not more than 8 ounces per square yard and containing not more than 30 per cent of silk (cotton chief value), are dutiable at 90 cents per pound under paragraph 387 and this paragraph and not at 50, 60, 65, 75, or 80 cents per pound under paragraph 387 nor under paragraphs 312, 314, or 391.—T. D. 21627, G. A. 4562.

(*b*) Mufflers made of silk and cotton (cotton chief value) are dutiable under this paragraph as mufflers in part of silk and not under paragraph 312 as mufflers composed of cotton, paragraph 388 being a more specific provision for such merchandise than paragraph 312.—Guiterman *v.* United States (113 Fed. Rep., 994), affirming T. D. 21627, G. A. 4562, followed; T. D. 23755, G. A. 5153.

DECISIONS UNDER THE ACT OF 1890.

(*c*) White silk handkerchiefs in the piece held dutiable as handkerchiefs.—T. D. 12841, G. A. 1437.

389. Bandings, including hat bands, beltings, bindings, bone casings, braces, cords, cords and tassels, garters, gorings, suspenders, tubings,
1897 and webs and webbings, composed wholly or in part of silk, and whether composed in part of india-rubber or otherwise, if not embroidered in any manner by hand or machinery, fifty per centum ad valorem.

1894 300. Webbings, gorings, suspenders, braces, beltings, bindings, * * * cords, and tassels, any of the foregoing which are elastic or nonelastic, * * * made of silk, or of which silk is the component material of chief value, forty-five per centum ad valorem.

1890 412. Webbings, gorings, snspenders, braces, beltings, bindings, * * * cords and tassels, any of the foregoing which are elastic or nonelastic, * * * made of silk, or of which silk is the component material of chief value, fifty per centum ad valorem.

1883 [Not enumerated. Dutiable under paragraph 383, page].

DECISIONS UNDER PARAGRAPH 389, ACT OF 1897.

(*d*) Plain closely woven articles made of silk, resembling plain ribbons, about one-half to 1 inch in width, the edges or borders perfectly even and straight, are dutiable as bindings and not under paragraph 390 as galloons.—T. D. 18981, G. A. 4079.

(*e*) Cords made of silk and india rubber are dutiable under this paragraph.—T. D. 19773, G. A. 4221.

(*a*) Elastic belting, of suitable lengths and widths for belts, finished and ornamented with small steel rivets and stars, the posts of which penetrate through the goods and are riveted on the reverse side, composed of silk, cotton, india rubber, and metal (silk chief value), are properly dutiable under this paragraph and not under paragraph 391.—See T. D. 22482, G. A. 4763; Smith *v.* Schell (27 Fed. Rep,, 648); Cummings *v.* Robertson (27 Fed. Rep., 654); Fauche *v.* Schell (33 Fed. Rep., 336); id., 138 U. S., 562; In re Austin (47 Fed. Rep., 873); Herman *v.* Robertson (41 Fed Rep., 881); and id., 152 U. S., 521.—T. D. 24170, G. A. 5263.

(*b*) Ligature silk, consisting of several strands of silk, braided, is dutiable as cords of silk.—T. D. 26068, G. A. 5934.

(*c*) Beltings made in part of silk are dutiable under the specific provision herein even when metal thread is the component material of chief value, the said denominative provision being narrower than the provision for articles in chief value of metal thread contained in paragraph 179.—T. D. 27780, G. A. 6498.

DECISIONS UNDER THE ACT OF 1894.

(*d*) Manufactures composed of three independent threads, each containing two strands of fine thrown silk waste fibers, of crimson color, twisted into a cord about one twenty-fourth of an inch in diameter, and which are designed for making fringes, etc., and for fancy needle work, are dutiable as cords.—T. D. 22587, G. A. 4797.

DECISIONS UNDER THE ACT OF 1890.

(*e*) Elastic webbing composed of silk, india rubber, and cotton (silk chief value) is dutiable as silk elastic webbing.—T. D. 12539, G. A. 1223; T. D. 14151, G. A. 2150; T. D. 14727, G. A. 2449.

(*f*) Braided ligature silk assessed as silk braids and claimed to be dutiable as sewing silk, etc. Protest overruled.—T. D. 11183, G. A. 542.

(*g*) Elastic cords, braids, and webs, composed of silk and india rubber, and silk, cotton, and india rubber (silk chief value) held dutiable as cords, etc., of silk.—T. D. 13365, G. A. 1745.

(*h*) Elastic oval braids composed of silk and india rubber (silk chief value) held dutiable as silk cords.—T. D. 13374, G. A. 1754.

(*i*) Fancy braids composed of silk, wool, felt not woven, and cotton (silk chief value) held dutiable as braids of silk and not as manufactures of wool.—T. D. 14139, G. A. 2138.

(*j*) Galloons composed of silk chief value held dutiable as silk galloons and not as embroidered articles nor as manufactures of silk.—T. D. 16014, G. A. 3038.

(*k*) Scalloped edged cotton goods, about one-half inch wide, embroidered in the loom with silk (silk chief value), known as galloons corset trimmings, and corset bindings, embroidered with silk, held dutiable as trimmings and bindings and not as embroidered articles, nor as manufactures of silk.—T. D. 10506, G. A. 156.

390. Laces, and articles made wholly or in part of lace, edgings, insertings, galloons, chiffon or other flouncings, nets or nettings and veilings, neck rufflings, ruchings, braids, fringes, trimmings, embroideries and articles embroidered by hand or machinery, or tamboured or appliqued, clothing ready made, and articles of wearing apparel of every description, including knit goods, made up or manufactured in whole or in part by the tailor, seamstress, or manufacturer; all of the above-named articles made of silk, or of which silk is the component material

1897

of chief value, not specially provided for in this Act, and silk goods ornamented with beads or spangles, of whatever material composed, sixty per centum ad valorem: *Provided*, That any wearing apparel or other articles provided for in this paragraph (except gloves) when composed in part of india-rubber, shall be subject to a duty of sixty per centum ad valorem.

1894 301. Laces and articles made wholly or in part of lace, and embroideries, including articles or fabrics embroidered by hand or machinery, * * * neck rufflings and ruchings, nettings and veilings, clothing ready made, and articles of wearing apparel of every description, including knit goods made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, composed of silk, or of which silk is the component material of chief value, and beaded silk goods, not specially provided for in this Act, fifty per centum ad valorem.

300. * * * braids, galloons, fringes, * * * any of the foregoing which are elastic or nonelastic, buttons, and ornaments, made of silk, or of which silk is the component material of chief value, forty-five per centum ad valorem.

1890 413. Laces and embroideries, * * * neck rufflings and ruchings, clothing ready-made, and articles of wearing apparel of every description, including knit goods, made or manufactured wholly or in part by the tailor, seamstress, or manufacturer, composed of silk, or of which silk is the component material of chief value, not specially provided for in this act, sixty per centum ad valorem: *Provided*, That all such clothing ready made and articles of wearing apparel when composed in part of India rubber (not including gloves or elastic articles that are specially provided for in this act), shall be subject to a duty of eight cents per ounce, and in addition thereto sixty per centum ad valorem.

412. * * * braids, galloons, fringes, * * * any of the foregoing which are elastic or non-elastic, buttons, and ornaments, made of silk, or of which silk is the component material of chief value, fifty per centum ad valorem.

1883 [Not enumerated. Dutiable under paragraph 383, page 535.]

DECISIONS UNDER PARAGRAPH 390, ACT OF 1897.

(*a*) Silk lace flouncings invoiced as "Gigolette," "Chantilly," "application ivorire," "Mauresque," "Bourbon," "Valenciennes flounce," "Vandyke flounce," "antique flounce," "cream silk edgings," and "black silk edgings," composed of silk lace net or netting, held dutiable as silk laces and not under paragraph 387.—T. D. 20851, G. A. 4387.

(*b*) Woven goods, some weighing over one-third of an ounce and none more than 1¼ ounces per square yard, composed of silk, in widths of about 13 to 18 inches, with closely woven borders of the same color as the body of the fabric, composed of one, two, or more stripes, and covering a space of from one-half to 1 inch in width, which are described as "veilings," "marabouts," "grenadines," and "mousselines," held dutiable as veilings.—T. D. 21115, G. A. 4435.

(*c*) Woven fabrics in the piece composed wholly of silk, dyed in the piece and not boiled off, known commercially as mourning crapes, called 6/4 crapes, about 38 to 41 inches wide, and also from 33 to 38 inches wide, are dutiable as veilings.—T. D. 21154, G. A. 4437.

(*d*) Braids made of silk and india rubber are dutiable under this and not under paragraph 391 as manufactures of silk, nor paragraph 449 as manufactures of india rubber, irrespective of the value of the india rubber.—T. D. 19773, G. A. 4221; T. D. 20554, G. A. 4332.

(*e*) Silk net or netting in the piece, so cut or fashioned as to be suitable for corsages and skirts of women's costumes, with pieces of lace attached for flouncings or other trimmings, and which are put up in cartons for sale in single

patterns, are dutiable as wearing apparel and not under paragraph 391 as manuafctures of silk, nor paragraph 387 as woven fabrics.—T. D. 20851, G. A. 4387.

(*a*) Silk ribbons consisting of fancy woven silk fabrics about a half inch wide, with escalloped or picot edges, and sometimes called braids, are dutiable as trimmings.—T. D. 21860, G. A. 4616.

(*b*) Silk ribbons consisting of fancy manufactures of silk in different colors, about three-fourths of an inch wide, nearly one-half the width being composed of warp and weft woven plain or with ribbed effect, the balance of the fabric consisting only of weft threads and being in the nature of a fringe, are dutiable as trimmings.—T. D. 21860, G. A. 4616.

(*c*) Mourning crapes, black woven fabrics in the piece, composed of silk dyed in the piece but not boiled off, designated as four by four, five by four, and six by four crapes, are dutiable as veilings.—T. D. 22160, G. A. 4698.

(*d*) Trimmings in serpentine or zizgaz form, fashioned of silk cords or threads, and which are intended for use in trimming articles of wearing apparel, have lost their identity as silk "cords" in fact and in commercial parlance and have become trimmings, dutiable as such and not under paragraphs 389 or 391 as cords.—T. D. 22358, G. A. 4722.

(*e*) Ribbons composed of silk and cotton (silk chief value), woven in the gray or gum in the piece, in different widths indicated by the absence of filling threads, and requiring only to be cut after dyeing to separate them into individual ribbons, are dutiable as trimmings.—T. D. 22561, G. A. 4786.

(*f*) Braids composed variously of silk and hemp, silk and cotton, silk and chip and grass (silk chief value), and which are suitable for making or ornamenting hats, bonnets, and other articles, are dutiable as braids and not under paragraph 409 as hat braids nor paragraph 391 as manufactures of silk.—T. D. 22843, G. A. 4876.

(*g*) Women's corsets, corset covers, skirts, drawers, and other articles trimmed with lace or embroidered edging, inserting, beading, or other trimming, composed of cotton or other vegetable fiber or silk, and boleros, robes, galloons, scarfs, and other articles composed wholly or in part of lace or of embroidery, or which are embroidered in some manner, are dutiable at 60 per cent under this and paragraph 339 for wearing apparel and other articles made wholly or in part of lace or in imitation of lace and for wearing apparel, handkerchiefs, and other articles or fabrics embroidered in any manner by hand or machinery, galloons, nets or netting, etc., irrespective of the cost or value of such trimming or embroidery.—T. D. 22868, G. A. 4879.

(*h*) Braids composed of silk and in part of india rubber held dutiable at 60 per cent.—T. D. 23073, G. A. 4929.

(*i*) The provisions in this paragraph for silk embroideries and silk wearing apparel, whether or not embroidered with silk, are more specific than the provision for manufactures of silk in paragraph 391. No articles of wearing apparel and textile fabrics, of whatsoever composition, embroidered, are dutiable at a less rate than that imposed in any schedule of the tariff act upon the embroideries of the materials of which said embroidery is composed.—T. D. 23692, G. A. 5128.

(*j*) Artificial silk braid made from artificial silk yarn held dutiable by similitude to silk braid.—T. D. 24323, G. A. 5310.

(*k*) Garnitures, hussar sets, and other completed unities known in the trade as ornaments and bought and sold by the dozen or gross held to be dutiable as

manufactures according to the component material of chief value and not as trimmings.—United States *v.* Garrison (127 Fed. Rep., 1022; T. D. 25072), affirming 121 id., 149, reversing T. D. 21060, G. A. 4425, followed; T. D. 25254, G. A. 5664.

(*a*) Trimmed hats, bonnets, and hoods, such as are provided for in paragraph 409, are dutiable under that paragraph and not as silk wearing apparel, though the silk trimming thereon may be the component material of chief value in the articles.—T. D. 25440, G. A. 5734.

(*b*) Silk ribbons are not dutiable as trimmings.—Gartner *v.* United States (131 Fed. Rep., 574; T. D. 25369), reversing T. D. 24756, G. A. 5460, followed; T. D. 25632, G. A. 5802.

(*c*) Woven silk fabrics in the piece, not exceeding 30 centimeters, or 12 inches in width, known as chiffon bands, bandes mousseline, gauze bands, gauze ribbons, etc., are dutiable under paragraph 391 as manufactures of silk not specially provided for and not under this paragraph as trimmings.—Robinson *v.* United States (121 Fed. Rep., 204) followed; T. D. 21113/15, G. A. 4433/5, overruled in part; T. D. 25866, G. A. 5876.

(*d*) Braids composed of silk, imported in lengths of 100 yards or more, and which appear to be chiefly used for making corset lacets by being cut into suitable lengths and tagged for that purpose, are dutiable as silk braids.—Hiller *v.* United States (106 Fed. Rep., 73) followed; T. D. 25987, G. A. 5900.

(*e*) Ligature silk, though braided, is not dutiable as silk braids, but as silk cords.—T. D. 26068, G. A. 5934.

(*f*) Silk gauze or chiffon bands are not dutiable as trimmings, but as manufactures of silk.—T. D. 26071, G. A. 5937.

(*g*) Men's all-silk scarfs imported in the piece are dutiable as partly manufactured articles of wearing apparel.—T. D. 26613, G. A. 6116.

(*h*) Silk ribbons with an extra warp thread woven in to be used as a draw string, by which they may be drawn up into shirring or ruffling after importation, are not dutiable as silk trimmings, but fall within the provisions of paragraph 391 and are dutiable as manufactures of silk at 50 per cent ad valorem.—T. D. 26815, G. A. 6187.

(*i*) Woven goods of light texture, composed of silk, ranging from 30 centimeters to 50 centimeters in width, having closely woven borders of the same color as the body of the fabric, which are known commercially as "chiffon veils" or "veilings," are dutiable at the rate of 60 per cent ad valorem under the specific provision for veilings in this paragraph.—Abegg *v.* United States (suit 4084, T. D. 27333), affirming by consent abstract 7669 (T. D. 26649), followed; T. D. 27391, G. A. 6377.

(*j*) Woven goods of light texture, composed of silk, 45 centimeters in width, having closely woven borders of the same color as the body of the fabric, which are especially designed and adapted for use as veilings or in making veils, are used chiefly for that purpose, and are known commercially as "chiffon veils" or "veilings," are dutiable at the rate of 60 per cent ad valorem under the provisions for "veilings" in this paragraph.—T. D. 26352, G. A. 6033.

(*k*) Woven fabrics in the piece, of light texture, composed of silk, 54 centimeters in width, having borders or selvages of the same color as the body of the fabric, which are generally known in trade as "silk chiffon" or "mousseline," or "mousseline soie," or "muslin," are dutiable according to weight, condition, etc., under the provisions of paragraph 387 and not under this paragraph as "veilings."—T. D. 26353, G. A. 6034.

(*a*) Fur hats trimmed with silk and other materials, silk being the component material of chief value, are dutiable under this paragraph as silk wearing apparel and not under paragraph 432 as fur hats trimmed.—Rheims *v.* United States (T. D. 28185), affirming without opinion T. D. 27541, G. A. 6411.

(*b*) So-called ornaments, loops, medallions, etc., used for trimming garments, imported in the piece, 6 yards in length, are dutiable as trimmings and not as manufactures of silk. T. D. 25254, G. A. 5664, distinguished.—T. D. 26808, G. A. 6180.

(*c*) Silk piece goods having six rows of cotton threads of an ornamental design, around which is wound gilt paper, the thread or cord being attached to the fabric by means of a finer thread and the whole constituting a species of Japanese embroidery, held to be "articles appliquéed," which term as herein used is not restricted to articles put in condition for final use, but includes as well fabrics or piece goods appliquéed.—T. D. 23977, G. A. 5202.

(*d*) Silk woven fabrics having slackly sewn thereon with a colored thread a cotton cord loosely wound with gilt paper, doubled, and run lengthwise of the fabric at distances varying from 6 to 18 inches apart and looped in loops of a variety of shapes and sizes at irregular intervals of from 9 to 12 inches, without design or the least semblance of regularity and not ornamental, held, nevertheless, to be dutiable as appliquéed articles. Although it was admitted that it was the practice to strip the cords off a large proportion of the goods after importation and sell them as woven silk fabrics, which was the collector's classification of them, it was found upon testimony taken in the Circuit Court that about 60 per cent of the importation was sold as it came, and the court held this sufficient to negative the contention that the sewing of the cord on the goods was done after the articles were complete as woven fabrics for the purpose of effecting a temporary condition during importation that would result in evading the proper duty on the goods.—Vantine *v.* United States (155 Fed. Rep., 149; T. D. 28188), reversing T. D. 25330, G. A. 5688.

(*e*) Braids made of horsehair and silk held to be dutiable by similitude as silk braids.—T. D. 24817, G. A. 5496.

(*f*) Braids composed wholly of horsehair are dutiable by similitude as silk braids or cotton braids.—Donat *v.* United States (134 Fed. Rep., 1023; T. D. 25113), followed; T. D. 25022, G. A. 5590.

(*g*) Hats composed of horsehair are dutiable under the provision for silk wearing apparel by similitude to silk hats.—T. D. 25109, G. A. 5614.

(*h*) Hats composed of horsehair and straw (horsehair chief value) are dutiable under the provision for silk wearing apparel by similitude to silk hats.—T. D. 26150, G. A. 5965.

(*i*) Braids composed of imitation horsehair and hats composed either wholly or in chief value of that material are dutiable by similitude to silk braids and silk hats, respectively.—T. D. 26897, G. A. 6223.

(*j*) Women's untrimmed hats made by sewing together concentric strands of the material known as artificial or imitation horsehair braid, not being specifically provided for in the tariff, are dutiable as silk wearing apparel by similitude to hats made of silk braid.—T. D. 27743, G. A. 6487.

(*k*) Imitation horsehair braids not being specifically provided for in the tariff are dutiable by similitude to silk braids.—T. D. 27761, G. A. 6491.

(*l*) Hats made of real horsehair, being similar in all the statutory particulars to silk hats, are dutiable under the provision for silk wearing apparel.—T. D. 28217, G. A. 6606.

(*a*) Woven fabrics of silk imported in pieces 10 to 15 meters long, used as materials out of which trimmings are manufactured, but not themselves used as trimmings, are not dutiable as trimmings, but as manufactures of silk.—Herrmann *v.* United States (T. D. 25156).

(*b*) Narrow woven fabrics made wholly or in chief value of silk or in part of wool, decorated with a superadded ornamentation simulating applique or embroidery, manufactured for ornamentation, and with characteristic design, to be used as a trimming and inteuded to be sewed directly upon a garment without first being made iuto something else, are not ribbons and are dutiable under the provisions for trimmings and galloons.—Naday *v.* United States (155 Fed. Rep., 303; T. D. 28329), affirming T. D. 26049, G. A. 5923.

(*c*) Woven silk chiffon, mousseline, or gauze bands or ribbons in long lengths, 4 to 12 inches iu width, held to be material for trimmings rather than trimmings and dutiable as manufactures of silk, not as silk trimmings. T. D. 21115, G. A. 4435, reversed as to such goods.—Robinson *v.* United States (121 Fed. Rep., 204).

(*d*) Silk mourning crapes 21 to 29 inches in width held to be dutiable as silk trimmings and not as woven fabrics of silk. T. D. 21154, G. A. 4437, reversed as to such goods.—Robinson *v.* United States (122 Fed. Rep., 970).

(*e*) Certain narrow woven fabrics with interwoven patterns or effects along the edge thereof and similar articles colored and ornamented with raised effects found to be trimmings and feather-stitch braids, respectively, and not bindings as claimed.—T. D. 28457, G. A. 6671.

(*f*) The effect of the proviso to this paragraph is to bring within the scope of the paragraph all wearing apparel in which india rubber is an ingredient and in which the textile fabric is wholly or in chief value of silk. Hence belts made from webbing of silk and india rubber and having metal buckles and steel-point ornamentation, silk being the chief component in the webbing, but the metal preponderating in value in the finished article, are dutiable at 60 per cent ad valorem by virtue of said proviso rather than as articles in part of metal under paragraph 193.—T. D. 28480, G. A. 6675.

(*g*) It is the intent of Congress to cover by the terms of paragraph 390 all wearing apparel that would commonly be known as silk wearing apparel; that is, all wearing apparel of which the textile fabric is made wholly or in chief value of silk, and that if india rubber is an ingredient it shall pay the same rate of duty irrespective of the value of the rubber.—Ibid.

(*h*) Silk fabrics 55 centimeters wide, of a light texture, with fancy borders, and generally used in making automobile veils, so called, are dutiable as silk veilings.—T. D. 28508, G. A. 6677.

(*i*) Women's collars made of silk braid or cord or of both are dutiable under the specific provision in this paragraph for articles of wearing apparel made wholly or in chief value of silk. When appliqueed they fall within the provision for appliqueed articles as well. Authorities reviewed. Garrison *v.* United States (121 Fed. Rep., 409) and T. D. 25254, G. A. 5664, distinguished.—T. D. 28509, G. A. 6678.

(*j*) Horsehair braids are dutiable by similitude as silk braids.—Paterson *v.* United States (T. D. 28581).

DECISIONS UNDER THE ACT OF 1894.

(*k*) Silk lace net ornamented with glass and gelatine beads and spangles, described as black bead lace, is dutiable as lace and not as manufactures known commercially as beads, beaded or jet trimmings or ornaments, nor as manufactures of silk.—T. D. 16229, G. A. 3108.

(*a*) Silk lace nets or nettings with wrought figures with glass or gelatine beads or spangles, in imitation of precious metals, which figures resemble the designs in thread lace, commercially known as beaded or spangled lace and sometimes as beaded tulle or beaded flouncing, used for making or trimming articles of women's wearing apparel, are dutiable as laces or nettings and not as beaded or jet trimmings or ornaments.—T. D. 16406, G. A. 3195.

(*b*) Silk lace nets or nettings elaborately ornamented with glass beads or spangles, intended for use in making or draping the front of women's costumes, are dutiable as lace net or netting and not as ornaments or trimmings.—T. D. 16406, G. A. 3195.

(*c*) Black and white silk lace net or netting ornamented with beads or spangles of various colors or in imitation of precious metals, used chiefly in making waists or skirts, are dutiable as beaded silk goods and not as beaded or jet trimmings or ornaments.—T. D. 16406, G. A. 3195.

(*d*) Wide laces or so-called flouncings composed of silk and cotton lace net or nettings, varying in width from about 6 to 14 inches, with figures in various designs wrought thereon by hand or machinery, is dutiable as laces and not as manufactures of silk.—T. D. 17752, G. A. 3738.

(*e*) Silk sashes not braided, but woven like cloth, their ends terminating in lace fringe, not being military sashes, but sashes worn around the waist in place of suspenders, are dutiable as lace goods and not as manufactures of silk.—T. D. 18077, G. A. 3879.

(*f*) Silk inserting is not a lace nor an article made wholly or in part of lace.—T. D. 15985, G. A. 3009.

(*g*) Table covers of silk and embroidered with silk and metal are dutiable as embroideries and not as manufactures of silk.—T. D. 15967, G. A. 2991.

(*h*) Portieres and curtains and covers for cushions and tables, composed of wool and cotton embroidered with silk (silk chief value), are dutiable as articles embroidered with silk and not as manufactures of wool.—T. D. 15977, G. A. 3001.

(*i*) Silk table covers appliquéed and embroidered held dutiable as embroideries and not as manufactures of silk.—T. D. 17251, G. A. 3513.

(*j*) Table linen composed of silk, with initials embroidered, some quite elaborately, held dutiable as embroidered articles and not as manufactures of flax.—T. D. 17812, G. A. 3746.

(*k*) Silk nets or netting ornamented with beads or other substances, and small tidies composed of a silk foundation with fancy openwork effect, ornamented with beads and spangles of glass and metal, are dutiable as beaded silk goods and not as manufactures of metal, manufactures of cotton, nor as beaded or jet ornaments or trimmings.—T. D. 16225, G. A. 3104.

(*l*) Silk spot net or nettings is dutiable as nettings and not as manufactures of silk.—T. D. 16965, G. A. 3393.

(*m*) Silk veils or veilings held dutiable as wearing apparel and not as manufactures of silk.—T. D. 15869, G. A. 2969.

(*n*) Nun's-veilings (silk chief value), held dutiable as veilings and not as manufactures of silk.—T. D. 17331, G. A. 3551.

(o) Silk and bead gimps, the beads constituting a very small part of the value, held dutiable as beaded silk goods and not as trimmings.—T. D. 16092, G. A. 3056.

(*p*) Fancy ornamental trimmings composed of figures with pendants of various designs, of silk in various colors, whether called beaded lace, beaded tulle,

or beaded flouncing, are dutiable as beaded silk goods and not as ornaments, nor as manufactures of silk, nor as beaded or jet trimmings or ornaments.—T. D. 16224, G. A. 3103.

(*a*) The thin fabric known as "chiffon," which is suitable for veils and is also much used for ruching, neckwear, and dress trimmings, when imported in widths of 14 inches, with a border on each side, generally known in trade as "chiffon veiling," is dutiable as veilings and not as manufactures of silk. Reversing T. D. 16311, G. A. 3140, and the Circuit Court.—United States *v.* Lahey (C. C. A.), (83 Fed. Rep., 691).

(*b*) Certain articles called gauze stripes, composed of silk, held to be dutiable as silk ruchings and not as manufactures of silk.—T. D. 17268, G. A. 3530.

(*c*) Silk edgings, being trimming laces from about a half inch to 6 inches in width, with one escalloped or otherwise irregular edge, are dutiable as laces.—T. D. 15580, G. A. 2840, and Lahey *v.* United States (71 Fed. Rep., 870) followed; T. D. 22989, G. A. 4917.

(*d*) Silk chiffon, mousseline, or muslin 12 inches wide and upward, with borders a half inch or more wide, produced by close-woven threads of the same material and color as the body of the fabric, are dutiable as nettings and veilings.—T. D. 16311, G. A. 3140, and Lahey *v.* United States (83 Fed. Rep., 691) followed; T. D. 22989, G. A. 4917.

(*e*) Gauze-like silk fabrics from about 12 to 18 inches and upward in width and in various colors and shades of color, which are known as chiffon, chiffon veiling, mousseline, or mousseline veiling or bands and by other names, and which are used chiefly as veilings or in making women's veils, but are also used more or less in making waists and skirts for women's dresses or costumes, and for other purposes, are dutiable at 50 per cent as veilings. See T. D. 16311, G. A. 3140; reversed in In re Lahey (83 Fed. Rep., 691); T. D. 21154, G. A. 4437.—T. D. 23231, G. A. 4977.

(*f*) Edgings a half inch and upward in width, composed wholly or in chief value of silk, and which have one escalloped or otherwise irregular border, are dutiable as laces. See T. D. 15580, G. A. 2840.—T. D. 23231, G. A. 4977.

(*g*) The provision for braids of which silk is the component material of chief value is more specific than that for braids of which wool is a component material or than that for manufactures of which silk is the component material of chief value.—T. D. 17182, G. A. 3499.

(*h*) Cuba bast and silk hat braids composed of Cuba bast wood, silk, and gum (silk chief value) are dutiable as silk braids and not free as braids composed of straw for ornamenting hats.—T. D. 17393, G. A. 3584.

(*i*) Galloons (silk chief value) are dutiable as such and not as embroidered articles nor as manufactures of silk.—T. D. 16014, G. A. 3038.

DECISIONS UNDER THE ACT OF 1890.

(*j*) Silk lace partly finished held to be lace.—T. D. 11377, G. A. 660.

(*k*) Laces made of silk with threads of mohair forming the outline and occasional features of the figures, but of trifling quantity, silk being chief value, are dutiable as silk laces.—T. D. 12535, G. A. 1219.

(*l*) Laces composed of silks, with spots and figures, formed or outlined with metal threads (silk chief value), are dutiable as laces.—T. D. 12658, G. A. 1307.

(*m*) The word "lace" is not a commercial designation, but a name descriptive of certain articles composing a family of which nets and veilings are members.—T. D. 13068, G. A. 1573.

(*a*) Certain plain and spot silk lace nets and veilings made on the lace machine held to be laces.—T. D. 13068, G. A. 1573.

(*b*) Plain and figured silk lace nets and veilings and silk lace drapery nets made on lace machines and distinguished by the hexagonal mesh held dutiable as lace.—T. D. 12334, G. A. 1106; T. D. 14052, G. A. 2103; reversed, T. D. 14166, G. A. 2165; appeal of Field (C. C.), (50 Fed. Rep., 908); United States *v.* Field (C. C. A.), (54 Fed. Rep., 367).

(*c*) Silk edgings held dutiable as lace and not as manufactures of silk.—T. D. 15580, G. A. 2840.

(*d*) Fancy boxes or pots made of wood or silk embroidery, the latter chief value, are embroidered articles.—T. D. 11375, G. A. 658.

(*e*) Screens of wood and embroidered silk (silk chief value) held dutiable as embroideries and not as furniture.—T. D. 12148, G. A. 1010.

(*f*) A textile fabric composed of plain pieces of cotton not ornamented in the loom, but having the entire exposed surface embroidered by machinery with silk and metal threads (silk chief value), commercially known as galloons and not as embroideries, are dutiable as embroideries and not as manufactures of silk.—T. D. 14173, G. A. 2172.

(*g*) Textile fabrics in the piece, known as silk-embroidered dress goods, consisting of wool cashmere or henriettas having one edge scalloped and embroidered and about 14 inches of the surface next to the edge embroidered with silk, are dutiable as silk embroideries under this paragraph, in accordance with the provisions of paragraph 373 (1890), and not under paragraphs 392, 394, 395, or 398, act of 1890.—T. D. 14764, G. A. 2486.

(*h*) Linen-thread cloths and napkins of cotton and silk (silk chief value), with initials in the form of a monogram elaborately embroidered, are dutiable as entireties and not separately for the tablecloths and napkins and for the embroidery as such.—T. D. 14859, G. A. 2542.

(*i*) Silk neck rufflings or ruchings, or rufflings or ruchings of which silk is chief value, are provided for eo nomine in this paragraph.—T. D. 13224, G. A. 1645.

(*j*) Wearing apparel of wool and silk (silk chief value) is dutiable as silk wearing apparel and not as wool wearing apparel.—T. D. 15312, G. A. 2746.

(*k*) Silk belts are wearing apparel.—T. D. 13444, G. A. 1781.

(*l*) Silk-velvet bonnets are dutiable as silk wearing apparel and not as manufactures of silk.—T. D. 14295, G. A. 2224.

(*m*) Chinese shoes made of silk, felt, and leather (silk chief value) are silk wearing apparel.—T. D. 11338, G. A. 621.

(*n*) Chinese shoe strings composed of silk are wearing apparel.—T. D. 11856, G. A. 847.

(*o*) Corsets made of silk are silk wearing apparel.—T. D. 13961, G. A. 2066.

(*p*) Colliers or de joinville scarfs, about 7 inches wide and 4 feet long, composed of silk, are silk wearing apparel. Being when imported in a condition to be worn, the fact that they are used chiefly for conversion into other styles of neckwear does not remove them from classification as articles of wearing apparel.—T. D. 11022, G. A. 465.

(*q*) Dress shields of india rubber and silk (india rubber chief value) are dutiable as silk wearing apparel.—T. D. 12918, G. A. 1469.

(*r*) Garters are not wearing apparel.—T. D. 12112, G. A. 974; reversed, T. D. 13968, G. A. 2073.

(*a*) Garters composed of india rubber, silk, and metal (silk chief value) are dutiable as wearing apparel composed in part of india rubber and not as manufactures of silk. Reversing T. D. 12112, G. A. 974.—T. D. 13968, G. A. 2073.

(*b*) Silk girdles about 6 feet long and 1½ inches wide, designed to be worn around the waist to give shape to loose-fitting garments, are not wearing apparel.—T. D. 12422, G. A. 1160.

(*c*) Silk gloves are dutiable at 60 per cent as wearing apparel.—T. D. 13320, G. A. 1700.

(*d*) Taffeta gloves of silk and cotton (silk chief value) held dutiable as silk wearing apparel.—T. D. 14145, G. A. 2144.

(*e*) Silk hair nets are wearing apparel.—T. D. 14935, G. A. 2564.

(*f*) Hats, hoods, and muffs made of silk are wearing apparel.—T. D. 10787, G. A. 340.

(*g*) Felt hats trimmed with silk are wearing apparel composed in part of silk.—T. D. 10945, G. A. 440.

(*h*) Silk hats are wearing apparel.—T. D. 12150, G. A. 1012.

(*i*) Neckties, cravats, and other articles of neckwear composed of silk are wearing apparel.—T. D. 11233, G. A. 592; T. D. 12543, G. A. 1227; T. D. 13876, G. A. 2029.

(*j*) Silk neckties or mufflers in the piece are wearing apparel—T. D. 15019, G. A. 2596.

(*k*) Military silk sashes are not wearing apparel.—T. D. 12225, G. A. 1039.

(*l*) Knit shirts and drawers composed of wool and silk (silk chief value) are dutiable as silk wearing apparel and not as wool wearing apparel.—T. D. 14811, G. A. 2494.

(*m*) Vestments composed of silk, cotton, and metal (silk chief value), to be worn by a priest or clergyman during church services, are wearing apparel.—T. D. 12720, G. A. 1369.

(*n*) Silk veils for infants are wearing apparel.—T. D. 12242, G. A. 1056.

(*o*) Silk veils or veilings in the piece, with borders upon them, and a distinctly marked line between the borders, designating where they are to be cut off, are dutiable as wearing apparel and not as manufactures of silk.—T. D. 14714, G. A. 2436; T. D. 15866, G. A. 2966; Oppenheimer *v.* United States (C. C.), (61 Fed. Rep., 283); Same *v.* Same (C. C. A.), (66 Fed. Rep., 52).

(*p*) Dress shields, intended to be worn under the arms of women's dresses as a protection from perspiration, are wearing apparel.—Darlington *v.* United States (136 Fed. Rep., 716; T. D. 26197).

(*q*) Garters are wearing apparel.—Steinhardt *v.* United States (4 C. C. A., 679; T. D. 26740), affirming T. D. 12112, G. A. 974.

(*r*) Neckties are wearing apparel.—In re Megroz (4 C. C. A., 679; T. D. 25603).

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*s*) The term "silk" before "silk vestings * * * laces * * * etc.," in the absence of any other consideration than the terms of the statute, the words "silk laces" embrace all laces made of silk; and to restrain or limit this meaning it is not enough to say that in commerce a thing included in the general designation is usually or universally spoken of by its specific particular name.—Jaffray *v.* Murphy (19 Int. Rev. Rec., 143; 13 Fed. Cas., 285).

(*a*) Proof that silk lace is known in trade as "black thread lace" does not take it out of the duty laid upon it as "silk lace" and subject it to a duty as thread lace.—Id.

(*b*) Unless the goods themselves were specifically known as "thread lace" to distinguish them from other laces made of silk (in which case Congress must be presumed to recognize the distinction) they were dutiable at 60 per cent as silk laces.—Id.

(*c*) The term "silk veils," in the absence of any other language, includes all veils made of silk, and the presumption is that "crape veils," being manufactures of silk, are embraced within the term "silk veils."—Morrison *v.* Arthur (13 Blatchf., 194; 22 Int. Rev. Rec., 10; 17 Fed. Cas., 833).

(*d*) But if it be shown that in trade and commerce "crape veils" are not "silk veils," that is, are contradistinguished from "silk veils," and are commercially known as different articles from "silk veils," and that the term "crape veils" is a distinctive term which distinguishes the article called by that name from a silk veil, then the term "silk veil" fails to designate a crape veil, and crape veils are dutiable as manufactures of silk.—Id.

(*e*) Silk spot nets and dotted nets are dutiable at 60 per cent as "silk vestings, pongees," etc., and not as manufactures of silk.—Morrison *v.* Miller (37 Fed. Rep., 82).

(*f*) Laces, cigar ribbons, galloons, and braids, made substantially of silk, although cotton form a part thereof, were dutiable at 60 per cent under this section.—Swan *v.* Arthur (103 U. S., 597).

(*g*) An article of silk and cotton bought and sold as "spotted or dotted net," but which was a lace in which silk was the component of chief value, was a "silk lace" dutiable as such and not as a manufacture of silk.—Drew *v.* Grinnell (115 U. S., 477).

(*h*) Silk neckties are dutiable as wearing apparel under the acts of 1861 and 1862 and not as scarfs by similitude.—Fiske *v.* Smythe (15 Int. Rev. Rec., 115; 9 Fed. Cas., 172) ; reversed in Smythe *v.* Fiske (23 Wall., 374), where such neckties are held to be dutiable at 50 per cent under the act of June 30, 1864, which imposes that rate on "all dress and piece silks."

391. All manufactures of silk, or of which silk is the component material of chief value, including such as have india-rubber as a component material, not specially provided for in this act, and all Jacquard figured goods in the piece, made on looms, of which silk is the component material of chief value, dyed in the yarn, and containing two or more colors in the filling, fifty per centum ad valorem: *Provided*, That all manufactures, of which wool is a component material, shall be classified and assessed for duty as manufactures of wool.

1897

1894

302. All manufactures of silk, or of which silk is the component material of chief value, including those having India rubber as a component material, not specially provided for in this act, forty-five per centum ad valorem.

300. * * * buttons, and ornaments, made of silk, or of which silk is the component material of chief value, forty-five per centum ad valorem.

1890

414. All manufactures of silk, or of which silk is the component material of chief value, not specially provided for in this act, fifty per centum ad valorem. *Provided*, That all such manufactures of which wool, or the hair of the camel, goat, or other like animals is a component material, shall be classified as manufactures of wool.

412. * * * buttons, and ornaments, made of silk, or of which silk is the component material of chief value, fifty per centum ad valorem.

1883 383. All goods, wares, and merchandise, not specially enumerated or provided for in this act, made of silk, or of which silk is the component material of chief value, fifty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 391, ACT OF 1897.

(*a*) Shoe and corset laces made of narrow silk braid, with metal tags at either end, are dutiable as manufactures of silk and not under paragraph 390 as braids or wearing apparel.—T. D. 19101, G. A. 4100.

(*b*) Goods consisting of a fine silk chenille yarn wound about small metal wire, and intended for use in making dots in veilings, are dutiable as manufactures of silk and not under paragraph 386 as chenille.—T. D. 21111, G. A. 4431.

(*c*) Silk fabrics containing less than 45 per cent in weight of silk, when weighing less than $1\frac{1}{2}$ ounces per square yard (silk chief value), is dutiable as a manufacture of silk.—T. D. 21232, G. A. 4449.

(*d*) Silk fabrics such as are commonly called "necktie silks," ornamented with figures produced in the loom with the Jacquard attachment, but having no threads partly cut away and none but the warp and filling threads extending the entire length and breadth of the fabric in its completed condition, and which have two colors in the filling, are dutiable as Jacquard figured goods in the piece and not under paragraph 387 according to weight, percentage of silk, etc. T. D. 21569, G. A. 4542, and 142 Fed. Rep., 849; T. D. 26878, affirmed.—Wimpfeimer *v.* U. S. (149 Fed. Rep., 1022; T. D. 27748).

(*e*) Threads introduced by the swivel attachment are not "filling" and are not to be counted in determining whether a fabric has "two or more colors in the filling."—Ibid.

(*f*) Women's plain base-metal hairpins, all of which, except a space of about an inch at the ends, are wrapped with silk thread, the thread with the cost of applying it constituting the element of chief value, are dutiable as manufactures of silk.—T. D. 21921, G. A. 4634.

(*g*) The proviso governing the classification of manufactures of wool can operate at most only upon the provisions of the silk schedule and does not affect ladies' hats of wool and fur (fur chief value).—T. D. 15312, G. A. 2746, and T. D. 20993, G. A. 4411, followed; T. D. 21652, G. A. 4569.

(*h*) The proviso of this paragraph can not be construed to apply to any articles except those embraced in the silk schedule, and containing a substantial quantity of wool, and not specially provided for by particular description.—T. D. 21673, G. A. 4578.

(*i*) The proviso to this paragraph is limited to this paragraph or at most to this schedule.—T. D. 22360, G. A. 4724.

(*j*) Jacquard silk goods, the warp threads and filling threads proper being each of a single color, but having a single-colored cotton thread of a different shade or color from the rest of the threads run straight across the back of the fabric from selvage to selvage at intervals of about half an inch, are dutiable as Jacquard figured goods containing two or more colors in the filling, such extra thread held to constitute one of the two or more threads required to be in the filling.—Johnson *v.* United States (123 Fed. Rep., 997), reversing T. D. 22178, G. A. 4705, followed; T. D. 23309, G. A. 5000.

(*k*) The proviso in paragraph 391, tariff act of 1897, that "all manufactures of which wool is a component material shall be classified and assessed for duty as manufactures of wool" applies only to said paragraph or at most to the schedule in which the paragraph is found.—Slazenger *v.* United States (91 Fed. Rep., 517) followed; T. D. 23490, G. A. 5071.

(*a*) Velours composed of silk and metal, silk the component material of chief value, are dutiable as manufactures of which silk is the component material of chief value under this paragraph and not as pile fabrics composed of silk or of which silk is the component material of chief value under paragraph 386.—United States *v.* McGibbon (113 Fed. Rep., 1021), affirming 107 id., 265, reversing T. D. 17638, G. A. 3686, followed; T. D. 25037, G. A. 5594.

(*b*) Silk ribbons are dutiable as manufactures of silk and not as trimmings.—Gartner *v.* United States (131 Fed. Rep., 574; T. D. 25369), reversing T. D. 24756, G. A. 5460, followed; T. D. 25632, G. A. 5802.

(*c*) Fabrics of silk and cotton found to be composed in chief value of silk.—Leerburger *v.* United States (130 Fed. Rep., 1022; T. D. 25388).

(*d*) Intent is not an element in determining the proper classification of imported articles, and merchants are at liberty so to manufacture and so to import their goods as to subject them to the lowest possible duties under the tariff laws.—Johnson *v.* United States (123 Fed. Rep., 997).

(*e*) Velours composed of silk and cotton (silk chief value), upon the face of which are longitudinal strips of plush or raised pile surfaces, between which are plain or ribbed surfaces, are dutiable when weighing over 8 ounces per square yard as manufactures of silk, and when weighing less than 8 ounces per square yard as woven fabrics of silk under paragraph 387.—United States *v.* McGibbon (113 Fed. Rep., 1021), affirming 107 id., 265, reversing T. D. 17638, G. A. 3686, followed; T. D. 25197, G. A. 5643, modified; T. D. 26149, G. A. 5964.

(*f*) Garnitures, hussar sets, and other completed unities, known in the trade as ornaments and bought and sold by the dozen or gross, held to be dutiable as manufactures according to the component material of chief value and not as trimmings.—United States *v.* Garrison (127 Fed. Rep., 1022; T. D. 25072), affirming 121 id., 149, reversing T. D. 21060, G. A. 4425, followed; T. D. 25254, G. A. 5664.

(*g*) Woven silk fabrics in the piece, not exceeding 30 centimeters or 12 inches in width, known as chiffon bands, bandes mousseline, gauze bands, gauze ribbons, etc., are dutiable under this paragraph as manufactures of silk not specially provided for and not under paragraph 390 as trimmings.—Robinson *v.* United States (121 Fed. Rep., 204) followed; T. D. 21113/15, G. A. 4433/5, overruled in part; T. D. 25866, G. A. 5876.

(*h*) Silk thread wound upon spools or cards and known commercially as surgeons' silk, twisted and not braided, is dutiable as silk threads and not as manufactures of silk.—T. D. 26067, G. A. 5933.

(*i*) Silk gauze or chiffon ribbons are dutiable as manufactures of silk and not as trimmings.—Stern *v.* United States (T. D. 26101; suit 3030, not reported) followed; T. D. 26071, G. A. 5937.

(*j*) Silk ribbons, with an extra warp thread woven in to be used as a draw string, by which they may be drawn up into shirring or ruffling after importation, are not dutiable as silk trimmings, but fall within the provisions of this paragraph and are dutiable as manufactures of silk at 50 per cent ad valorem.—T. D. 26815, G. A. 6187.

(*k*) A powder made from raw silk, which is used in the manufacture of wall paper and artificial flowers, is dutiable as a manufacture of silk either directly or by similitude.—Thomas *v.* United States (145 Fed. Rep., 1023; T. D. 27230), affirming 140 id., 93; T. D. 26459, followed; T. D. 27215, G. A. 6314.

(*l*) Figured silk fabrics in the piece in which the figures are produced in part by the Jacquard attachment to the loom and in part by the swivel device, and in which the Jacquard figures are formed of the filling threads and are all

of one color, while the threads which form the swivel figures are of a different color in each instance, the swivel threads not extending from selvage to selvage of the fabric, are not Jacquard figured goods containing two or more colors in the filling, the swivel thread not being a part of the filling.—Wimpfheimer *v.* United States (149 Fed. Rep., 1022; T. D. 27748), affirming 142 id., 849; T. D. 26878, and T. D. 21569, G. A. 4542, followed; T. D. 27796, G. A. 6508.

(*a*) Jacquard goods containing two colors in the filling and woven with broad and narrow stripes with a satin appearance, between which stripes appears the plain body of the fabric, are "figured" and are dutiable under the provision herein for Jacquard figured goods. Stripes are figures.—United States *v.* Johnson (142 Fed. Rep., 1039; T. D. 27136), affirming 139 Fed. Rep., 55; T. D. 26078, and T. D. 24831, G. A. 5507.

(*b*) Remanit, an article manufactured from carbonized silk obtained from rags, the silk being wound with metal wire and made into the form of a rope, braid, or mat, is dutiable as a manufacture of silk.—Frank *v.* United States (149 Fed. Rep., 1023; T. D. 27803), affirming 143 id., 702; T. D. 27005, and T. D. 25779, G. A. 5854, followed; T. D. 27865, G. A. 6525.

(*c*) Souvenir post cards with silk backs are dutiable as manufactures of silk.—T. D. 27935, G. A. 6547.

(*d*) Small silk flags are dutiable as manufactures of silk and not as toys.—T. D. 28373, G. A. 6654.

(*e*) So-called ornaments, loops, medallions, etc., used for trimming garments, imported in the piece, 6 yards in length, are dutiable as trimmings and not as manufactures of silk. T. D. 25254, G. A. 5664, distinguished.—T. D. 26808, G. A. 6180.

(*f*) The operation of the proviso in this paragraph is limited to the provisions of Schedule L, tariff act of 1897, entitled "Silks and silk goods."—United States *v.* Wilkinson (154 Fed. Rep., 751; T. D. 28105).

(*g*) Ribbons made of silk and cotton, silk preponderating in value and cotton in quantity, are dutiable as manufactures of silk and not as ribbons made of cotton, whether composed in part of india rubber or otherwise. The word "otherwise" in paragraph 320 has the same significance as the word "not" would have if used in its place.—Gartner *v.* United States (154 Fed. Rep., 957; T. D. 28259).

(*h*) Silk figured goods containing two or more colors in the filling, which were in fact made upon a Jacquard loom, are dutiable as Jacquard figured goods in the piece containing two or more colors in the filling, regardless of the circumstance that they are not such goods as are usually and customarily made upon a Jacquard loom.—Bassett *v.* United States (154 Fed. Rep., 681; T. D. 28279).

(*i*) The proviso in this paragraph is subject to the ordinary rule and is to be construed as relating to the matter preceding it in this paragraph only.—United States *v.* Walsh (154 Fed. Rep., 770; T. D. 28325), affirming T. D. 27921.

(*j*) The proviso in this paragraph held not to apply to fabrics composed of flax and wool containing no silk.—United States v. Johnson (157 Fed. Rep., 754; T. D. 28516), affirming 154 id., 752; T. D. 27897.

(*k*) The proviso in this paragraph has the effect of relegating every manufacture of silk of which wool forms a component material of any value to the wool schedule and makes it subject to a duty under the appropriate paragraph of that schedule.—United States *v.* Scruggs (156 Fed. Rep., 940; T. D. 28580), reversing 147 id., 888; T. D. 27652.

(*a*) A proviso is not necessarily to be construed with reference solely to the paragraph to which it is attached; its scope depends upon its words and the legislative intent inferable therefrom rather than upon the divisions of the statute into paragraphs, sections, etc., made for purposes of convenience.—Ibid.

(*b*) Catheters composed of a silk or cotton core, to which is applied a varnish made of linseed oil and copal, spread upon the cores by frequent coatings and worked down to a smooth surface and flexible condition, are properly dutiable according to the component material of chief value, which in these cases is ascertained to be silk or cotton according as the one or the other constitutes the core.—United States *v.* Johnson (154 Fed. Rep., 39; T. D. 28007) followed; T. D. 28649, G. A. 6698.

DECISIONS UNDER THE ACT OF 1894.

(*c*) Silk mantel covers and scarfs ornamented with appliqne work, held dutiable as manufactures of silk and not as embroidered articles.—T. D. 15843, G. A. 2943.

(*d*) Applique work composed of silk, silk and cotton, and silk and flax, is dutiable as a manufacture of silk.—T. D. 18632, G. A. 4030.

(*e*) Tubular bone casings composed of cotton, ornamented with silk threads, woven in and with the fabric (silk chief value) are dutiable as manufactures of silk and not as manufactures of cotton.—T. D. 16359, G. A. 3188.

(*f*) Silk chiffon, a woven fabric of silk, known variously as chiffon bands, and chiffon veilings, used in making women's underwear, trimmings, and veilings, is dutiable as a manufacture of silk and not as veilings.—T. D. 16311, G. A. 3140, reversed.—United States *v.* Lahey (C. C. A.) (83 Fed. Rep., 691).

(*g*) Catheters and bougies, composed of silk webbing coated with oxidized oil, are dutiable as manufactures of silk.—T. D. 16431, G. A. 3220.

(*h*) Silk insertiugs, black, and from three-quarters of an inch to about 3 inches in width, some straight on both edges and others having scalloped edges, known commercially as insertings and not as laces, are dutiable as manufactures of silk.—T. D. 15985, G. A. 3009; T. D. 16477, G. A. 3230.

(*i*) El bourdon, silk insertings, black silk insertings, white silk beading, black silk beading, commercially known as insertings or insertions, held dutiable as manufactures of silk and not as embroideries.—T. D. 17752, G. A. 3738.

(*j*) "Straw plateaux," consisting of plaited strands of silk and cotton, woven in sheets or strips, is dutiable as a manufacture of silk.—T. D. 18615, G. A. 4013.

(*k*) Worsted yarn twisted with spun silk is dutiable as a manufacture of silk and not as spun silk in skeins.—T. D. 16650, G. A. 3295.

(*l*) Certain merchandise held to be a manufacture of silk and not bolting cloth.—T. D. 17936, G. A. 3811.

(*m*) Jacquard figured loom fabrics in the piece, the warp consisting of cotton and the filling of silk tram and cotton threads covered with metal tinsel, held dutiable as a manufacture of silk and not as a manufacture of metal, or as a manufacture of cotton (silk being chief value).—T. D. 19137, G . A. 4110.

(*n*) Velvet ribbons composed in chief value of silk are dutiable as manufactures of silk and not as pile fabrics.—T. D. 20991, G. A. 4409.

(o) Jewel cases composed of silk, plush, and other materials and designed for use in exhibiting jewelry, watches, etc., for sale, and for holding and pre-

serving them, are dutiable as manufactures of silk and not under paragraph 173 as usual coverings for watches.—T. D. 20806, G. A. 4378.

(*a*) Fabrics in the piece composed of silk and worsted, of which silk is the component of chief value, commercially known as bengalines, custals, mories, etc., and which are used in combinatiou costumes for women and children to make sleeves or waists, or for trimmings, are dutiable as manufactures of silk and not under paragraph 283 as dress goods or goods of similar description.—T. D. 20924, G. A. 4397.

(*b*) Insertions or insertings of silk are dutiable as manufactures of silk and not as articles made wholly or in part of lace.—Kleeberg *v.* United States (C. C.), (72 Fed. Rep.. 252).

(*c*) Fabrics composed in chief value of silk, woven 22 inches wide, and used for making waists or skirts for dresses, and also for sleeves and trimmings for dresses, and which are known commercially as silks, are dutiable as manufactures of silk and not as women's and children's dress goods.—McCreery *v.* United States (C. C.), (87 Fed. Rep., 191); United States *v.* McCreery (C. C. A.), (91 Fed. Rep., 115).

(*d*) Articles composed of silk and cotton (silk chief value) known as tapestries and not commercially known as pile fabrics, though about one-half has a pile surface, are duetiable as manufactures of silk and not under paragraph 299 (1894) as pile fabrics.—McGibbon *v.* United States (C. C.), (107 Fed. Rep., 265).

DECISIONS UNDER THE ACT OF 1890.

(*e*) Baskets composed of straw and willow, lined with silk (silk chief value), are manufactures of silk.—T. D. 12236, G. A. 1050.

(*f*) Imitatiou straw braids cylindrical in form and consisting of silk strands one-sixteenth of au inch wide, varnished and fastened in loops to a central wire, intended for use in making and ornamenting ladies' hats, are manufactures of silk and not manufactures of metal, of cotton, of straw, nor free as braids.—T. D. 14403, G. A. 2287.

(*g*) Black silk beading, a thin woven silk about one-half an inch wide, with a straight chain of open-work circles running through the center, is a manufacture of silk and not a lace.—T. D. 14701, G. A. 2423.

(*h*) Beltings composed of silk and cotton (silk chief value) are manufactures of silk.—T. D. 12969, G. A. 1520.

(*i*) Beltings of silk and cotton (silk chief value) for use in covering bones and steels for corsets are manufactures of silk.—T. D. 14310, G. A. 2239.

(*j*) Fancy bengaline, a figured fabric resembling lace rep silk, composed of cotton and silk (silk chief value), is a manufacture of silk and not a pile fabric.—T. D. 14147, G. A. 2146.

(*k*) Oval-shaped metal buttons covered with cotton-back silk velvet and surrounded with a satin band or binding (silk chief value) are manufactures of silk.—T. D. 12555, G. A. 1239.

(*l*) Buttons composed of wood and metal covered with silk (silk chief value) held to be manufactures of silk and not of metal.—T. D. 14136, G. A. 2135.

(*m*) Amber-colored catheters composed of silk webbing coated with shellac, forming a long, pliable tube, with ivory tips, found to be a manufacture of silk.—T. D. 11383, G. A. 666.

(*a*) Silk crepe held to be dutiable as a manufacture of silk and not as silk wearing apparel.—T. D. 14714, G. A. 2436.

(*b*) Silk chenille spot veiling (grenadine veiling) held to be a manufacture of silk and not a silk lace.—T. D. 13981, G. A. 2086.

(*c*) Pile fabrics composed of cotton and silk (silk chief value) with chenille figured faces, the pile formed by the chenille, known as silk chenille drapery and upholstered goods, held dutiable as manufactures of silk and not as pile fabrics.—T. D. 15038, G. A. 2615; reversed, T. D. 13340, G. A. 1720.

(*d*) Silk corset laces 15 feet long and three-fourths of an inch wide are dutiable as manufactures of silk and not as silk knit goods, nor wearing apparel, nor braids.—T. D. 13216, G. A. 1637.

(*e*) Articles composed of heavy black silk cords or braids, stitched together in the form of collars and ornaments of lace design, known in trade as passementeries, intended to be stitched to ladies' garments, but not worn in the condition in which imported, are manufactures of lace and not wearing apparel.—T. D. 14312, G. A. 2241.

(*f*) Silk and cotton lace curtains (silk chief value) are manufactures of silk and not lace.—T. D. 14947, G. A. 2576.

(*g*) Silk dust or flock is a manufacture of silk.—T. D. 12149, G. A. 1011.

(*h*) Silk doilies embroidered with worsted are dutiable as manufactures of silk and not under paragraph 398 and the proviso to paragraph 373 (1890).—T. D. 14159, G. A. 2158.

(*i*) Shuh etiquettes, reps taillenband, hanger etiquettes, rook etiquettes (silk chief value) are manufactures of silk and not embroideries.—T. D. 14847, G. A. 2530.

(*j*) Fans of silk and wood (silk chief value) are manufactures of silk and not of wood.—T. D. 10739, G. A. 292.

(*k*) Lace fans (silk chief value) are manufactures of silk.—T. D. 13308, G. A. 1688.

(*l*) Fans of silk lace and bone, silk lace and pearl, silk lace and ebony (silk chief value) are manufactures of silk.—T. D. 12241, G. A. 1055.

(*m*) Fans of silk and bone (silk chief value) decorated with water-color paintings, artistically executed by well-known professional artists, the paintings representing about two-thirds of the value of the fans, are dutiable as manufactures of silk and not as paintings. The silk with the picture was . . . entitled to be classified as a painting up to the time it entered into a fan, but when made into a fan it lost its identity.—T. D. 12797, G. A. 1393; reversed (66 Fed. Rep., 736).

(*n*) Fringes composed of silk and cotton and silk, cotton, and gold paper, respectively, are dutiable, if silk is chief value, as manufactures of silk, and if paper is chief value, as manufactures of surface-coated paper.—T. D. 12926, G. A. 1477.

(*o*) Silk girdles about 6 feet long and 1½ inches wide, designed to be worn around the waist, are dutiable as manufactures of silk.—T. D. 12422, G. A. 1160.

(*p*) Silk-covered wire hat braid (silk chief value) is dutiable as a manufacture of silk and not as wire.—T. D. 15149, G. A. 2675.

(*q*) Silk insertings are manufactures of silk and not laces.—T. D. 15230, G. A. 2723.

(*r*) Certain Japanese folding screens of silk, cotton, wood, and metal (silk chief value) held to be manufactures of silk. They were assessed as em-

broideries, and the importer having failed to claim as manufactures of silk the assessment was permitted to stand.—T. D. 12966, G. A. 1517.

(*a*) Japanese folding screens held to be manufactures of silk and not embroideries.—T. D. 14063, G. A. 2114.

(*b*) Kiltings and plaitings made of black silk lace, used for trimming hats, held dutiable as manufactures of silk and not as laces, ruchings, etc.—T. D. 14702, G. A. 2424.

(*c*) Silk striped sleeve linings composed of cotton and silk, cotton predominating in quantity but silk in value, is dutiable as a manufacture of silk and not as cotton cloth with an admixture of silk.—T. D. 11538, G. A. 713; T. D. 14158, G. A. 2157.

(*d*) Figured silk muslins woven in the loom are manufactures of silk and not embroideries.—T. D. 11239, G. A. 598.

(*e*) Givri muslin composed of cotton and silk (silk chief value) held to be a manufacture of silk.—T. D. 16209, G. A. 3088.

(*f*) Swivel necktie silks are manufactures of silk and not embroideries.—T. D. 14057, G. A. 2108.

(*g*) The merchandise consists of plain and a variety of figured silk lace nets and veilings, and silk lace drapery nets made on lace machines, and distinguished by the hexagonal mesh. The hexagonal mesh is the essential feature, as it is the distinguishing characteristic of lace, the process of its formation being akin to knitting, as it is the antithesis of weaving. The presence of the hexagonal mesh in a textile fabric is conclusive of the fact that it is a lace, whereas its absence is equally conclusive of the fact that it is a woven fabric; that is to say, not a lace. (Finding of the Board.) *Held*, that silk goods, which, although made in the manner of laces, and having the substantial characteristics of laces, are not commercially known as laces, but as silk nets, veilings, and drapery nets, are dutiable as manufactures of silk and not as laces. Reversing T. D. 12334, G. A. 1106; T. D. 14052, G. A. 2103.—T. D. 14166, G. A. 2165; appeal of Field (C. C.), (50 Fed. Rep., 908); United States *v.* Field (C. C. A.), (54 Fed. Rep., 367).

(*h*) Drapery net consisting of a silk fabric having a foundation of plain net with embroidered figures is a manufacture of silk. Sustaining the Board.—United States *v.* McAlpin (C. C.), (76 Fed. Rep., 451).

(*i*) Parasol covers of silk, with an overwork finish of netting and figured silk, are dutiable as manufactures of silk and not laces. Sustaining the Board.—United States *v.* Stern (C. C.), (72 Fed. Rep., 44).

(*j*) Water paintings on silk, being silk screens, are manufactures of silk and not paintings.—T. D. 13308, G. A. 1688.

(*k*) Silk pillow shams held to be dutiable as manufactures of silk and not embroidered articles.—T. D. 15214, G. A. 2707.

(*l*) Velvet ribbons having no selvage, but merely a finished edge, are dutiable as manufactures of silk and not as pile fabrics. T. D. 14061, G. A. 2112, reversed.—(T. D. 18024, G. A. 3868; Jaffray *v.* United States (C. C.), (71 Fed. Rep., 953); affirmed (77 Fed. Rep., 868).

(*m*) Military sashes made of silk are manufactures of silk.—T. D. 15023, G. A. 2600.

(*n*) Silk scarfs and table covers and other like completed articles manufactured from silk textile fabrics and embroidered with silk are manufactures of silk and not embroideries.—T. D. 15468, G. A. 2817.

(*a*) Silk and cotton shirtings, invoiced as mixed shirtings, consisting of cotton warp threads, some white and some colored, and silk weft threads, the cotton constituting 63.27 per cent in weight of the fabric and the silk 36.73 per cent in weight, the silk being largely the component of chief value, are dutiable as a manufacture of silk.—In re Quaintance (T. D. 12232, G. A. 1046; 49 Fed. Rep., 829).

(*b*) Elastic stockings, knee caps, leggings, and anklets, surgical appliances composed of silk and india rubber, found to contain silk as chief value.—T. D. 11383, G. A. 666.

(*c*) A figured tapestry designed for the use of upholsterers, composed of cotton warp and silk (bourette) weft (silk chief value) is a manufacture of silk.—T. D. 13700, G. A. 1938.

(*d*) Tidies and table covers composed of cotton, metal, and silk (silk chief value), held dutiable as manufactures of silk and not as textile fabrics nor as embroidered articles.—T. D. 14231, G. A. 2195.

(*e*) Beaded trimmings made of silk, glass beads, and cotton (silk chief value) are manufactures of silk.—T. D. 13320, G. A. 1700.

(*f*) Fancy dress trimmings about 1½ inches wide, composed of silk, cotton, and metal (silk chief value), ornamented with figured designs woven in the loom, are manufactures of silk and not embroideries.—T. D. 14132, G. A. 2131.

(*g*) Acribelli violin strings are composed of silk fiber and dutiable as a manufacture of silk.—T. D. 13234, G. A. 1655.

(*h*) A figured tapestry fabric woven in the loom, composed of cotton, metal, and silk (silk chief value) not embroidered, held dutiable as a manufacture of silk and not as embroidery.—T. D. 14075, G. A. 2126.

(*i*) Woven piece goods composed of silk and cotton (silk chief value) dutiable as a manufacture of silk.—T. D. 19312, G. A. 4139.

(*j*) This proviso qualifies only the paragraph to which it is attached.—T. D. 15312, G. A. 2746.

(*k*) Dress goods of silk and worsted are not dutiable under this paragraph as manufactures of silk, being expressly excluded therefrom by virtue of the proviso, and are dutiable under paragraph 395 as dress goods in part of wool.—Arnold *v.* United States (113 Fed. Rep., 1004).

DECISIONS UNDER THE ACT OF 1883.

(*l*) Albums composed of leather, cotton, paper and silk (silk chief value), are manufactures of silk.—T. D. 10520, G. A. 170.

(*m*) Albums are dutiable at the silk rate only when (1) silk in its manufactured condition as it appears in the article is chief value; (2) the material of silk predominates in quantity, so as to be the controlling material.—T. D. 10666, G. A. 250.

(*n*) Belting composed of silk and cotton found to contain silk chief value.—T. D. 10936, G. A. 431.

(*o*) Certain metal buttons covered with cotton-back silk velvet, the whole surrounded with a satin band or binding (silk chief value), commercially known as velvet buttons and not as silk buttons, are manufactures of silk and not dutiable as buttons.—T. D. 10551, G. A. 201.

(*p*) Certain so-called button material (silk chief value) held to be a manufacture of silk.—T. D. 10570, G. A. 220.

(*q*) Chenilles made of warp silk threads laid close together with cross threads or filling, so as to make a woven fabric, and cutting it into strips of

the width of several of the warp threads, and then raveling out the threads on the edge of the strip, thus making a cord with a nap or bur extending around it, are, though used only for working into embroideries, dutiable as manufactures of silk and not as "thrown silk in gum, not more advanced than shingles, tram, organzine, sewing silk, twist, floss in the gum, and spun silk, silk thread, or yarns of every description."—Walker *v.* Seeberger (D. C.), (38 Fed. Rep., 724).

(*a*) Elastic cords and braids, manufactures of silk and india rubber (silk chief value) are dutiable as manufactures of silk and not as india-rubber fabrics. Reversing T. D. 10483, G. A. 133.—In re Mills (C. C.), (49 Fed. Rep., 726).

(*b*) Garters composed of silk, cotton, india rubber, and metal (silk chief value) held to be manufactures of silk.—T. D. 10323, G. A. 44.

(*c*) Laces composed of silk and cotton (silk chief value) held to be manufactures of silk.—T. D. 11076, G. A. 519; T. D. 11329, G. A. 612; T. D. 12342, G. A. 1114.

(*d*) Sleeve linings of silk and cotton found to contain silk chief value.—T. D. 10932, G. A. 427.

(*e*) Silk gauze 17½ inches wide held to be a manufacture of silk and not bolting cloth.—T. D. 10645, G. A. 229. See 49 Fed. Rep., 220, and 56 Fed. Rep., 474.

(*f*) Plushes, a textile fabric composed of goat hair, silk, and cotton (silk chief value), held to be a manufacture of silk and not dutiable as a manufacture in part of goat hair.—T. D. 10677, G. A. 261.

(*g*) Satins composed of silk and cotton found to contain silk chief value.—T. D. 10776, G. A. 329.

(*h*) Goods invoiced as "silk-striped cotton satins," a light woven fabric, mainly used by tailors for linings for coat sleeves and the backs of vests, the filling made wholly of cotton and the warp of alternate stripes of silk and cotton, the cotton stripes being about twice as wide as the silk stripes. One-sixth of the entire material is silk and the relative value of silk to cotton is as one to seven. The goods were dutiable as manufactures of silk and not as manufactures of cotton.—Lesher *v.* Seeberger (C. C.), (40 Fed. Rep., 61).

(*i*) Imitation sealskin cloakings made of silk, or of which silk is the component of chief value, are dutiable as manufactures of silk and not as articles not enumerated.—Hermann *v.* Robertson (33 Fed. Rep., 654).

(*j*) Umbrella cloth of silk and cotton, cotton predominating in weight, but silk in value, held dutiable as a manufacture of silk and not as countable cotton nor as a manufacture of cotton.—T. D. 10353, G. A. 74; T. D. 10655, G. A. 239.

(*k*) Upholstery goods composed of silk and wool and silk, wool, and cotton, respectively (silk chief value), is a manufacture of silk.—T. D. 11602, G. A. 778.

(*l*) Silk vest chains comprising a cord cut into proper length and provided with a bar and swivel of metal (silk chief value), designed for use as watch chains, are dutiable as manufactures of silk and not as jewelry.—T. D. 17053, G. A. 3434; Zimmern *v.* United States (C. C.), (69 Fed. Rep., 467).

(*m*) Violin strings of silk are manufactures of silk and not parts of musical instruments.—T. D. 10339, G. A. 60; T. D. 11593, G. A. 768.

(*n*) Guitar strings of silk are manufactures of silk.—T. D. 11593, G. A. 768.

(*o*) Violin strings of silk and metal held to be manufactures of silk.—T. D. 11392, G. A. 675.

(*a*) Cloth composed partly of silk, partly of cotton, and partly of wool, silk being the component material of chief value, and the proportion in value of wool being less than 25 per cent, is dutiable as a manufacture of silk and not as a manufacture of wool.—Hartranft *v.* Meyer (135 U. S., 237).

(*b*) Plushes composed of cotton, worsted, and silk, found to contain silk chief value and to be valued at over 80 cents per pound, are dutiable as manufactures of silk.—T. D. 11073, G. A. 516.

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*c*) Taffeta gloves containing over 50 per cent in value of silk and over 25 per cent of cotton are dutiable as manufactures of silk.—Wilson *v.* Spalding (19 Fed. Rep., 412).

(*d*) To authorize the classification of an article as a manufacture of silk under a tariff law providing separately for the manufactures of which silk is the component of chief value, such article must be entirely or substantially made of silk; and an article of silk and cotton of which cotton constitutes more than 25 per cent in value can not be so classified in the absence of any commercial designation requiring it.—Robertson *v.* Edelhoff (C. C. A.), (91 Fed. Rep., 642).

(*e*) This was intended to be a comprehensive section and to include all articles made of silk or of which silk is the component of chief value, by whatever name the articles are known or for whatever purpose used.—Morrison *v.* Arthur (13 Blatchf., 194; 22 Int. Rev. Rec., 10; 17 Fed. Cas., 833).

(*f*) Silk crapes are dutiable as manufactures of silk and not as "piece silks."—Lottimer *v.* Smythe (17 Int. Rev. Rec., 12; 15 Fed. Cas., 929).

(*g*) Ribbons made of silk and cotton (silk chief value) are manufactures of silk.—Williams (14 Op. Atty. Gen., 130); Chapon *v.* Smythe (11 Blatchf., 120; 5 Fed. Cas., 500).

(*h*) Silk ties are dutiable under the paragraph for "all manufactures of silk or of which silk is the component material of chief value, not otherwise provided for." The words "not otherwise provided for" mean not otherwise provided for by previous parts of the section of which they make the closing words, and so exclude reference to the acts of 1861 and 1862, which laid a duty of but 35 per cent on articles worn by men, women, and children, of whatever material.—Smythe *v.* Fiske (23 Wall., 374).

(*i*) The goods were composed of silk and cotton in varying proportions, the warp being all cotton and the filling partly silk. Silk was chief value. They were dutiable as manufactures of silk.—Solomon *v.* Arthur (102 U. S., 208).

(*j*) Twist the component parts of which are goat and mohair and silk, and not adapted to the purposes of sewing silk, is free. All articles manufactured partly of silk or of which silk is a component part are free.—Dorr *v.* Hoyt (1 Hunt Mer. Mag. (1840), 252; 7 Fed. Cas., 926).

(*k*) French silk gloves are free.—Adams *v.* Bancroft (1 Fed. Cas., 84).

392. In ascertaining the weight of silk under the provisions of this schedule, the weight shall be taken in the condition in which found in the goods, without deduction therefrom for any dye, coloring matter, or other foreign substance or material.

1897.

1894 [No corresponding provision.]

1890 [No corresponding provision.]

1883 [No corresponding provision.]

DECISIONS UNDER PARAGRAPH 392, ACT OF 1897.

(*a*) In ascertaining the weight of silk goods no deduction is allowed for sea moisture absorbed before importation.—T. D. 20077, G. A. 4274.

(*b*) Sheets of tissue paper usually laid between the folds of velvets to protect their surfaces are not "a foreign substance or material" within the meaning of this paragraph, and their weight is not to be included in the dutiable weight of goods subject to a specific duty. (This velvet was dutiable under paragraph 386).—T. D. 20989, G. A. 4407.

(*c*) The direction in this paragraph as to ascertaining the weight of silk without deduction for "other foreign substance or material" has no application to the weight of the cops on which spun silk is wound.—T. D. 23939, G. A. 5193.

SCHEDULE M.—PULP, PAPERS, AND BOOKS.

393. Mechanically grouud wood pulp, one-twelfth of one cent per pound, dry weight; chemical wood pulp, unbleached, one-sixth of one cent per pound, dry weight; bleached, one-fourth of one cent per pound, dry

1897 weight: *Provided*, That if any country or dependency shall impose an export duty on pulp wood exported to the United States, the amount of such export duty shall be added, as an additional duty, to the duties herein imposed upon wood pulp, when imported from such country or dependency.

1894 303. Mechanically ground wood pulp and chemical wood pulp unbleached or bleached, ten per centum ad valorem.

1890 415. Mechanically ground wood pulp, two dollars and fifty cents per ton dry weight; chemical wood pulp unbleached, six dollars per ton dry weight; bleached, seven dollars per ton dry weight.

1883 393. Pulp, dried, for paper-makers' use, ten per centum ad valorem.

DECISIONS UNDER PARAGRAPH 393, ACT OF 1897.

(*d*) The term "dry weight" as used in this paragraph, providing for a specific duty on wood pulp, does not mean the absolute dry weight of the material, but the air dry weight as understood in commerce. Where a question has been raised by protest as to the accuracy of the percentage of moisture in an importation of wood pulp as determined by the test of the Government chemist, the Board may find the correct percentage from the preponderance of evidence before it.—T. D. 26611, G. A. 6114.

(*e*) Where an ascertainment is made by a Government chemist of the amount of moisture in chemical wood pulp, which is based upon 10 per cent of the bales included in the importation, and this is accompanied by a dsecripton of the method employed, the result reached by him is not refuted by an analysis made by a chemist employed by the importers, reaching a different result, there being no preponderance of evidence as betweeu the analyses made by the two chemists. There must be a clear preponderance of the evidence to justify making a reliquidation.—T. D. 27543, G. A. 6413.

(*f*) The license tax levied by the Province of Quebec, Canada, of 40 cents per cord on pulp wood cut on Crown lands which is to be manufactured into wood pulp in Canada, and of 65 cents per cord on pulp wood cut on Crown lands for manufacture outside of Canada, after exportation, is in effect a levy by said province of an export duty on pulp wood of 25 cents per cord. Wood pulp manufactured in Canada from wood cut on Crown lands in Quebec is therefore liable to the countervailing duty imposed by the proviso to this paragraph.—T. D. 24306, G. A. 5306.

(*a*) The laws and regulations of the Province of Ontario prohibit absolutely the cutting of pulp wood on Crown lands unless it is to be manufactured into wood pulp in Canada. This arrangement does not operate as an export duty on such pulp wood.—Ibid.

(*b*) There is no export duty on pulp wood exported to the United States either by the Dominion of Canada or the Province of Nova Scotia, and wood pulp manufactured in Nova Scotia from wood grown in that province is not subject to countervailing duty.—T. D. 24798, G. A. 5484.

(*c*) Unbleached chemical wood pulp in rolls imported from the Province of Quebec is dutiable at one-sixth of 1 cent per pound, dry weight, and is also subject to countervailing duty.—T. D. 24940, G. A. 5554.

(*d*) The Province of New Brunswick imposes no export duty on pulp wood or round timber exported to any part of the world, and chemical wood pulp from said province is not subject to countervailing duty.—T. D. 24998, G. A. 5583.

(*e*) Wood pulp exported from Canada and manufactured from wood taken from private lands as distinguished from Crown lands, upon which no export duty was assessed, is not liable to countervailing duty.—T. D. 26873, G. A. 6216.

(*f*) No export duty is levied by the laws and regulations of the Province of Quebec on wood pulp exported to the United States when manufactured from pulp wood cut on private lands as distinguished from Crown lands, and no additional duty can therefore be levied on such merchandise when imported from Canada into this country.—T. D. 27181, G. A. 6308.

(*g*) Wood pulp manufactured in Canada from pulp wood cut on private lands in Quebec is not liable to the additional duty imposed by the proviso to this paragraph, but wood pulp made from wood cut on Crown lands in Quebec is liable to such additional duty. Where the wood pulp is of a mixed character, some of it having been made from wood cut on Crown lands and some from wood cut on private lands, the additional duty can lawfully be assessed only on the fractional portion of the importation that was made from pulp wood liable to export duty.—Myers *v.* United States (144 Fed. Rep., 1021; T. D. 27332), affirming 140 id., 648 (T. D. 26659 and T. D. 26738) and T. D. 25035, G. A. 5592, followed; T. D. 27629, G. A. 6445.

DECISIONS UNDER THE ACT OF 1894.

(*h*) Filter masse, designed for filtering beer, is dutiable as chemical wood pulp bleached and not as a manufacture of pulp.—T. D. 16642, G. A. 3287.

DECISIONS UNDER THE ACT OF 1890.

(*i*) Certain chemical wood pulp held to be unbleached. The simple test for distinguishing bleached from unbleached wood pulp is that a drop of either nitric acid or chloride of lime will give a reddish discoloration to the unbleached, while the bleached will show no discoloration.—T. D. 10884, G. A. 379.

(*j*) Chemically prepared bleached straw pulp for paper makers' use is dutiable by similitude to chemical wood pulp bleached and not as a manufacture of straw nor as paper stock.—T. D. 12356, G. A. 1128.

(*k*) Chemical wood pulp made by the soda process is bleached wood pulp.—T. D. 12214, G. A. 1028.

(*l*) Filtering masse is not dutiable as bleached wood pulp.—T. D. 15412, G. A. 2806.

(*a*) Duty should be assessed upon the true commercial weight of chemical wood pulp as shown by correct tests. A fair sample can not be obtained by testing one bale in a thousand.—T. D. 13001, G. A. 1552.

(*b*) The term "dry weight" means that the pulp shall be free from moisture of any kind, and is dutiable only upon the absolute dry weight.—T. D. 10964, G. A. 459; reversed, T. D. 11349, G. A. 632; T. D. 15962, G. A. 2986; United States *v.* Perkins (C. C. A.), 66 Fed. Rep., 50).

(*c*) The term "dry weight" does not refer to the absolute dry weight of the material immediately after desiccation in a kiln, but to the air-dry weight as understood in commerce. Reversing T. D. 10964, G. A. 459, and the Circuit Court.—T. D. 11349, G. A. 632; T. D. 15962, G. A. 2986; United States *v.* Perkins (C. C. A.), (66 Fed. Rep., 50).

(*d*) It seems that it is not customary to make an allowance for moisture in wood pulp where the moisture does not exceed 10 per cent of the total weight.—Id.

1897 **394.** Sheathing paper and roofing felt, ten per centum ad valorem.

1894 304. Sheathing paper and roofing felt, ten per centum ad valorem.

1890 416. Sheathing paper, ten per centum ad valorem.

1883 389. Sheathing paper, ten per centum ad valorem.

DECISIONS UNDER PARAGRAPH 394, ACT OF 1897.

(*e*) Black sheathing felt not adhesive, admittedly imported for roofing, is dutiable as roofing felt and not free under paragraph 553 as felt for sheathing vessels.—T. D. 22448, G. A. 4752.

DECISIONS UNDER THE ACT OF 1890.

(*f*) Tarred roofing paper is not sheathing paper.—T. D. 11348, G. A. 631; reversed, T. D. 14409, G. A. 2293.

(*g*) Tarred roofing paper held dutiable by similitude as sheathing paper. Reversing T. D. 11348, G. A. 631.—T. D. 14409, G. A. 2293.

1897 **395.** Filter masse or filter stock, composed wholly or in part of wood pulp, wood flour, cotton or other vegetable fiber, one and one-half cents per pound and fifteen per centum ad valorem.

1894 [Not enumerated. Dutiable according to material.]

1890 [Not enumerated. Dutiable according to material.]

1883 [Not enumerated. Dutiable according to material.]

DECISIONS UNDER PARAGRAPH 395, ACT OF 1897.

(*h*) Blattfiltermasse, a kind of paper imported in sheets, not known commercially as filter paper or as filter masse, is not dutiable as filter masse.—T. D. 24744, G. A. 5455.

1897 **396.** Printing paper, unsized, sized or glued, suitable for books and newspapers, valued at not above two cents per pound, three-tenths of one cent per pound; valued above two cents and not above two and one-half cents per pound, four-tenths of one cent per pound; valued above two and one-half cents per pound and not above three cents per pound, five-tenths of one cent per pound; valued aobve three cents and not above four cents per pound, six-tenths of one cent per pound; valued above four cents and not above five cents per pound, eight-tenths of one cent per pound; valued above five cents per pound, fifteen per centum ad valorem; *Provided*, That if any country or dependency shall impose an export duty upon pulp wood exported to the United States, there shall be imposed upon printing paper when imported from such country or dependency, an additional duty of one-tenth of one cent per pound for each dollar of export duty per cord so imposed, and proportionately for fractions of a dollar of such export duty.

1894 306. Printing paper unsized, sized or glued, suitable only for books and newspapers, fifteen per centum ad valorem.

1890 417. Printing paper unsized, suitable only for books and newspapers, fifteen per centum ad valorem.
418. Printing paper, sized or glued, suitable only for books and newspapers, twenty per centum ad valorem.

1883 387. Printing paper, unsized, used for books and newspapers exclusively, fifteen per centum ad valorem.
386. Paper, sized or glued, suitable only for printing paper, twenty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 396, ACT OF 1897.

(*a*) Paper used for making blue-print paper found to be suitable for printing books and held dutiable as printing paper and not as plain basic paper.—T. D. 23378, G. A. 5031.

(*b*) Paper used for the covers of books and pamphlets held to be dutiable as printing paper.—Hensel *v.* United States (126 Fed. Rep., 576; T. D. 25045) followed; T. D. 24903, G. A. 5533.

(*c*) A thin, glazed paper, commonly called onionskin paper, is not dutiable as printing paper, but as paper not specially provided for.—Gallenkamp *v.* Wyman (T. D. 27651) followed; T. D. 27848, G. A. 6521.

(*d*) Handmade printing paper is dutiable under the provision for handmade paper.—Benneche *v.* United States (153 Fed. Rep., 861; T. D. 28075), affirming United States *v.* Benneche (T. D. 27497), which had reversed T. D. 26440, G. A. 6058, and in effect overruling Miller *v.* United States (128 Fed. Rep., 469; T. D. 25006), which was followed in T. D. 26108, G. A. 5953, followed; T. D. 28307, G. A. 6642.

(*e*) A thin, flimsy paper colored in various tints, not shown to be suitable for printing books and newspapers, is not dutiable as printing paper.—Gallenkamp *v.* Wyman (T. D. 27651).

DECISIONS UNDER THE ACT OF 1883.

(*f*) Engine sizing or sizing in the pulp is not the sizing or glueing provided for in this paragraph.—T. D. 14546, G. A. 2338.

DECISIONS UNDER THE ACT OF 1883.

(*g*) This paragraph covers paper primarily and evidently intended for printing purposes—paper recognized commercially as printing paper.—T. D. 10472, G. A. 122.

(*h*) Certain sized paper held dutiable as printing paper.—T. D. 10644, G. A. 228.

397. Papers commonly known as copying paper, stereotype paper, paper known as bibulous paper, tissue paper, pottery paper, and all similar papers, white, colored, or printed, weighing not over six pounds to the ream of four hundred and eighty sheets, on a basis of twenty by thirty
1897 inches, and whether in reams or any other form, six cents per pound and fifteen per centum ad valorem; if weighing over six pounds and not over ten pounds to the ream, and letter copying books, whether wholly or partly manufactured, five cents per pound and fifteen per centum ad valorem; crepe paper and filtering paper, five cents per pound and fifteen per centum ad valorem.

1894 307. Papers known commercially as copying paper, filtering paper, silver paper, and tissue paper, white, printed, or colored, made up in copying books, reams, or in any other form, thirty-five per centum ad valorem * * * .

419. Paper known commercially as copying paper, filtering paper, silver paper, and all tissue paper, white or colored, made up in copying
1890 books, reams, or in any other form, eight cents per pound, and in addition thereto fifteen per centum ad valorem; * * *

1883 [Not enumerated. Dutiable under paragraphs 388 and 392, pages 571 and 561.]

DECISIONS UNDER PARAGRAPH 397, ACT OF 1897.

(*a*) Tissue paper printed or colored is dutiable at 5 cents per pound and 15 per cent.—T. D. 19483, G. A. 4177.

(*b*) The provision in this paragraph for bibulous paper in reams or any other form covers only such paper while still retaining its character as paper in the form of reams, sheets, etc., and does not cover it when it has been made into books.—T. D. 24321, G. A. 5308.

(*c*) Blattfiltermasse, a kind of paper imported in sheets, not known commercially as filter paper or as filter masse, is not dutiable as filtering paper, but as paper not specially provided for.—T. D. 24744, G. A. 5455.

(*d*) Tissue paper is dutiable under this paragraph notwithstanding that it is to be employed for other than the usual purposes of such paper. Where an article is denominatively provided for without words of limitation as to its use, it is dutiable under such provision irrespective of the use to which any particular importation is to be put.—T. D. 26287, G. A. 6017.

(*e*) A heavily sized crêpe paper used largely by florists for wrapping around pots of flowers on account of its waterproof quality, being in fact crêpe paper and known as such among dealers in manufactures of crêpe paper, held to be dutiable under the specific provision therefor in this paragraph.—T. D. 27683, G. A. 6471.

(*f*) An eo nomine provision in the tariff law applies to any article that falls properly under such designation, even if the article were not introduced into commerce until after the passage of the tariff law.—Pickhardt *v.* Merritt (132 U. S., 257) and T. D. 24905, G. A. 5535, cited and followed; ibid.

DECISIONS UNDER THE ACT OF 1894.

(*g*) Tissue-paper balloons are dutiable as tissue paper.—T. D. 16838, G. A. 3357.

(*h*) Tissue paper used for wrapping oranges and also as a copying paper is dutiable as tissue paper and not as paper not specially provided for.—T. D. 17970, G. A. 3845.

(*i*) Printed tissue-paper napkins are dutiable as tissue paper printed and not as manufactures of paper.—T. D. 16582, G. A. 2863; reversed, T. D. 16019, G. A. 3043.

DECISIONS UNDER THE ACT OF 1890.

(*j*) Small disks of white filtering paper imported for use in the laboratory of a college held dutiable and not free under paragraph 677 (1890).—T. D. 12324, G. A. 1096.

(*k*) Filtering paper merely cut into circular-shaped sheets 32 inches in diameter is dutiable as filtering paper.—T. D. 13052, G. A. 1557.

(*l*) Filtering paper cut into circles or other forms is dutiable as filtering paper and not as manufactures of paper.—T. D. 15818, G. A. 2918.

(*m*) Rice paper is not tissue paper.—T. D. 11859, G. A. 850.

(*a*) Bibulous paper, dental paper, Japanese paper, and rice paper held not to be tissue paper. (It is stated that it is dutiable under paragraph 425 (1890), but this is possibly a mistake, as it would seem to be dutiable under paragraph 422.)—T. D. 12834, G. A. 1430.

(*b*) White tissue paper with colored stripes and plaids, printed on one side, is dutiable as tissue paper and not as printed matter.—T. D. 12309, G. A. 1081.

(*c*) A light-weight paper invoiced as crepe tissue is dutiable as tissue paper and not as paper nor as a manufacture of paper.—T. D. 14073, G. A. 2124, reversed T. D. 17157, G. A. 3474; Dennison Manufacturing Co. *v.* United States (72 Fed. Rep., 258).

(*d*) Orange wrapping paper held to be tissue paper.—T. D. 14631, G. A. 2389.

(*e*) Small sheets of thin semitransparent paper, for use as covering for cabinet photographs, dutiable as tissue paper.—T. D. 14636, G. A. 2394.

(*f*) Tissue paper having certain colors in stripes and plaids printed or stamped thereon, and not of one uniform color, are dutiable as tissue paper white or colored and not as printed matter. Sustaining T. D. 12309, G. A. 1081.—Kraft *v.* United States (C. C.), (61 Fed. Rep., 398).

(*g*) Merchandise imported and invoiced as crepe or crepe tissue, which according to the finding of the Board of General Appraisers, sustained by the evidence, is made in a tissue-paper mill, invoiced, advertised, and sold as tissue, and is tissue paper, is dutiable as such and not under paragraph 422 (1890) as other paper not specially provided for. Sustaining T. D. 14073, G. A. 2124.—Dennison Manufacturing Co. *v.* United States (C. C.), (66 Fed. Rep., 728); reversed (72 Fed. Rep., 258).

(*h*) Filtering paper cut in disks about 12 inches in diameter is dutiable as filtering paper and not as a manufacture of paper.—Murphy *v.* United States (148 Fed. Rep., 336; T. D. 26927).

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*i*) Tissue paper mainly, but not exclusively, used for making letterpress copies of letters or written matter is dutiable as "other paper not otherwise provided for" and not as "paper * * * printing, unsized, used for books and newspapers."—Lawrence *v.* Merritt (127 U. S., 113).

398. Surface-coated papers not specially provided for in this act, two and one-half cents per pound and fifteen per centum ad valorem; if printed, or wholly or partly covered with metal or its solutions, or with gelatin or flock, three cents per pound and twenty per centum ad
1897 valorem; parchment papers, two cents per pound and ten per centum ad valorem; plain basic photographic papers for albumenizing, sensitizing, or baryta coating, three cents per pound and ten per centum ad valorem; albumenized or sensitized paper or paper otherwise surface coated for photographic purposes, thirty per centum ad valorem.

1894 308. Parchment papers, and surface-coated papers, and manufactures thereof, * * * thirty per centum ad valorem.
307. * * * albumenized or sensitized paper, * * * thirty per centum ad valorem.

1890 420. Papers known commercially as surface-coated papers, and manufactures thereof, * * * thirty-five per centum ad valorem.
419. * * * albumenized or sensitized paper, thirty-five per centum ad valorem.

1883 [Not enumerated. Dutiable under paragraphs 388 and 392, pages 571 and 561.]

DECISIONS UNDER PARAGRAPH 398, ACT OF 1897.

(*a*) Paper surface coated with baryta, expressly for photographic purposes and suitable for ultimate use as such, is dutiable at 30 per cent under the provision for sensitized or albumenized paper or paper not otherwise surface coated for photographic purposes, and not at 2½ cents per pound and 15 per cent as surface-coated paper not specially provided for.—T. D. 19229, G. A. 4125.

(*b*) Printed surface-coated paper known commercially as comb marble paper, chiefly used in bookbinding, is dutiable as surface-coated paper.—T. D. 20073, G. A. 4270.

(*c*) Paper made from rags and treated under various processes which render it translucent, and known commercially as parchment tracing paper, is dutiable as parchment paper and not as drawing paper.—T. D. 22578, G. A. 4793.

(*d*) So-called "lucky papers," being strips of red paper 3 by 6½ inches, having numerous slits cut through them, and coated at intervals with metal leaf, are dutiable as metal-coated paper and not under paragraph 402 as paper not specially provided for, nor paragraph 407 as manufactures of paper.—T. D. 23064, G. A. 4927.

(*e*) Paper covered with barium platinum cyanide crystals, used in connection with the Roentgen-ray apparatus, is dutiable as a surface-coated paper under the provisions of this paragraph. The addition of chemical preparation does not alter the status of the article as paper, and not having acquired a new name, character, and use other than paper it remains dutiable as paper.—T. D. 23322, G. A. 5009.

(*f*) Surface-coated paper upon which have been printed by the lithographic process fancy designs is dutiable as printed surface-coated paper and not as lithographic prints.—T. D. 23849, G. A. 5168.

(*g*) So-called parchment cloth, an article composed of parchment paper with a cotton back, is not dutiable as parchment paper, but as manufactures of paper.—T. D. 24912, G. A. 5542.

(*h*) Vegetable tracing paper is dutiable as paper not specially provided for and not as parchment paper.—T. D. 26376, G. A. 6047.

(*i*) Box tops, pieces of paper cut to shape and size and embellished with a picture and pattern lithographically printed, held to be dutiable as surface-coated paper printed and not as lithographed prints. T. D. 25676, G. A. 5814, reversed.—Devoy *v.* United States (147 Fed. Rep., 765; T. D. 27429).

(*j*) So-called marbleized paper, a handmade surface-coated paper, is dutiable under the provision for handmade paper decorated and not under that for surface-coated paper.—United States *v.* Seyd (158 Fed. Rep., 408; T. D. 28514), reversing 152 id., 657; T. D. 27827, followed; T. D. 28593, G. A. 6687.

DECISIONS UNDER THE ACT OF 1894.

(*k*) Parchment paper is of two kinds, viz, genuine, made of cotton rags, waste, or fiber, treated with sulphuric acid; and imitation, made of wood pulp.—T. D. 15961, G. A. 2985; T. D. 17278, G. A. 3540; reversed by C. C. A. (101 Fed. Rep., 713); T. D. 22163, G. A. 4701.

(*l*) Merchandise invoiced as parchment paper and as Farbig Pergemyer is dutiable as parchment paper and not as paper not specially provided for, nor as manufactures of paper, nor as manufactures of wood.—T. D. 15961, G. A. 2985.

(*a*) Parchment-paper coffee and cigar bags are dutiable as manufactures of parchment paper.—T. D. 16835, G. A. 3354.

(*b*) Easel frames for photographs composed of strawboard covered with surface-coated paper, the surface-coated paper the material of chief value, is dutiable as a manufacture of surface-coated paper and not as a manufacture of paper.—T. D. 16016, G. A. 3040.

(*c*) Paper picture frames, the backs covered with black-grained surface-coated paper in the form of imitation leather (surface-coated paper chief value), is dutiable as a manufacture of surface-coated paper and not as a manufacture of paper.—T. D. 17049, G. A. 3430.

(*d*) Perpetual calendars covered on both sides with surface-coated paper is dutiable as such and not as a manufacture of paper.—T. D. 17641, G. A. 3689.

(*e*) Bottle caps are dutiable as manufactures of surface-coated paper and not as manufactures of paper.—T. D. 17925, G. A. 3800.

(*f*) Glove boxes made of strawboard covered with surface-coated paper (paper chief value), are dutiable as manufactures of surface-coated paper and not as manufactures of paper.—T. D. 17969, G. A. 3844.

(*g*) Lace-like mottoes held dutiable as manufactures of surface-coated paper and not free as lithographic prints.—T. D. 17972, G. A. 3847.

(*h*) Gentlemen's toilets, consisting of a mirror, metal glove buttoner, celluloid mustache comb, and bone ear and finger-nail cleaner, held dutiable as manufactures of surface-coated paper and not as mirrors.—T. D. 18414, G. A. 3971.

(*i*) So-called tin-foil or silver-foil paper is dutiable as a surface-coated paper and not as silver paper.—T. D. 18627, G. A. 4025.

DECISIONS UNDER THE ACT OF 1890.

(*j*) Paper in sheets so coated upon the one surface with coloring or other matter, and otherwise finished, as to imitate wood or marble and embossed and watered fabrics, called "wood paper," "morocco paper," "watered paper," "embossed paper," and "embossed paper watered," held to be surface-coated paper.—T. D. 11195, G. A. 554.

(*k*) All papers which have been advanced from the condition of plain paper by being coated with coloring or other substantial matter, and have been finished by the process peculiar to that trade, are surface-coated papers and entitled to that designation in contradistinction to plain paper and papers colored in wood pulp.—T. D. 11195, G. A. 554.

(*l*) Surface-coated boxes held to be manufactures of surface-coated paper.—T. D. 11684, G. A. 789.

(*m*) Double cases, one fitting inside the other, for use as receptacles for sticks of chocolate wrapped in tissue paper, in imitation of cigarettes, and the words "Huyler's cigarettes" stamped on the case, the cases made of surface-coated paper in imitation of leather, are dutiable as manufactures of surface-coated paper and not as smokers' articles.—T. D. 12806, G. A. 1402.

(*n*) Ferroprussiate paper is sensitized paper.—T. D. 11702, G. A. 807.

(*o*) Strips of cardboard colored red on both sides, the form and size of Chinese playing cards, used as counters or adjuncts to such cards, held to be dutiable as surface-coated paper and not as playing cards.—T. D. 13768, G. A. 1962.

(*p*) Chrome paper used by lithographers in printing chromes is dutiable as surface-coated paper.—T. D. 12312, G. A. 1084.

(*a*) Embossed paper having a glazed surface in imitation of watered satin is surface-coated paper.—T. D. 12212, G. A. 1026.

(*b*) Japanese paper fans, the coating on the surface of the paper, irrespective of the decoration, being of paint or coloring matter which has been applied with a brush or otherwise, such paper being commercially known as surface-coated paper, is dutiable as manufactures of surface-coated paper and not as manufactures of paper.—T. D. 14378, G. A. 2262.

(*c*) Fancy-shaped letters, about an inch long, composed of paper coated upon one surface with gold and silver leaf, burnished, is dutiable as surface-coated paper.—T. D. 12793, G. A. 1389.

(*d*) Paper mesh, a net or meshed fabric composed of cotton thread covered with surface-coated paper (surface-coated paper chief value), held dutiable as a manufacture of surface-coated paper and not as a manufacture of metal, a manufacture of cotton, or a manufacture of paper.—T. D. 13952, G. A. 2057.

(*e*) Knotted netting composed of single and double strands of cotton covered with paper resembling gold, silver, steel, and bronze metal is a manufacture of surface-coated paper.—T. D. 12926, G. A. 1477.

(*f*) Needles and needle cases imported, the cases consisting in chief value of surface-coated paper. The needles are free under paragraph 656 (1890) and the cases are dutiable as surface-coated paper. The cases and contents were assessed under paragraph 461 (1890) as manufactures of leather.—T. D. 17942, G. A. 3817.

(*g*) Waterproof patent packing, composed of surface-coated paper and cotton netting (surface-coated paper chief value), is dutiable as a manufacture of surface-coated paper and not as a manufacture of cotton or a manufacture of paper.—T. D. 15470, G. A. 2819.

(*h*) Strips of gold and silver paper borders, cut from paper that was coated by hand with gold and silver leaf or foil, are dutiable as a manufactures of surface-coated paper.—T. D. 12353, G. A. 1125.

399. Paper envelopes, plain, twenty per centum ad valorem; if bor-
1897 dered, embossed, printed, tinted, or decorated, thirty-five per centum ad valorem.

1894 { 309. Paper envelopes, twenty per centum ad valorem.
307. * * * envelopes embossed, engraved, printed, or ornamented, thirty per centum ad valorem.

1890 421. Paper envelopes, twenty-five cents per thousand.

1883 391. Paper envelopes, twenty-five per centum ad valorem.

DECISIONS UNDER PARAGRAPH 399, ACT OF 1897.

(*i*) So-called flat envelopes, pieces of paper cut or slashed into particular shapes and sizes for the purpose of being manufactured into envelopes, held to be dutiable as envelopes.—Hunter *v.* United States (143 Fed. Rep., 914; T. D. 27067), reversing T. D. 25857, G. A. 5867, and in effect overruling Hunter *v.* United States (134 Fed. Rep., 361; T. D. 25809); 126 id., 894; T. D. 24885, and T. D. 22497, G. A 4768, followed; T. D. 27222, G. A. 6321.

400. Lithographic prints from stone, zinc, aluminum or other material, bound or unbound (except cigar labels, flaps, and bands, lettered, or otherwise, music and illustrations when forming a part of a periodical or newspaper and accompanying the same, or if bound in or forming a part of printed books, not specially provided for in this Act), on paper or other material not exceeding eight one-thousandths of one inch in thickness, twenty cents per pound; on paper or other material exceeding eight one-thousandths of one inch and not exceeding twenty one-thousandths of one inch in thickness, and exceeding thirty-five square inches,

but not exceeding four hundred square inches cutting size in dimensions, eight cents per pound; exceeding four hundred square inches cutting size in dimensions, thirty-five per centum ad valorem; prints exceeding eight one-thousandths of one inch and not exceeding twenty one-thousandths of one inch in thickness, and not exceeding thirty-five square inches cutting size in dimensions, five cents per pound; lithographic prints from
1897 stone, zinc, aluminum or other material, on cardboard or other material, exceeding twenty one-thousandths of one inch in thickness, six cents per pound; lithographic cigar labels, flaps and bands, lettered or blank, printed from stone, zinc, aluminum or other material, if printed in less than eight colors (bronze printing to be counted as two colors), but not including labels, flaps and bands printed in whole or in part in metal leaf, twenty cents per pound. Labels, flaps and bands, if printed entirely in bronze printing, fifteen cents per pound; labels, flaps and bands printed in eight or more colors, but not including labels, flaps and bands printed in whole or in part in metal leaf, thirty cents per pound; labels, flaps and bands printed in whole or in part in metal leaf, fifty cents per pound. Books of paper or other material for children's use, containing illuminated lithographic prints, not exceeding in weight twenty-four ounces each, and all booklets and fashion magazines or periodicals printed in whole or in part by lithographic process or decorated by hand, eight cents per pound.

308. * * *. Lithographic prints from either stone or zinc, bound or unbound (except cigar labels and bands, lettered or blank, music, and illustrations when forming a part of a periodical or newspaper and accompanying the same, or if bound in, or forming part of printed books), on paper or other material not exceeding eight-thousandths of an inch in thickness, twenty cents per pound; on paper or other material exceeding eight-thousandths of an inch and not exceeding twenty-thousandths of an inch in thickness, and exceeding thirty-five square inches cutting size in dimensions, eight cents per pound; prints exceeding eight-thousandths
1894 of an inch and not exceeding twenty-thousandths of an inch in thickness, and not exceeding thirty-five square inches cutting size in dimensions, five cents per pound; lithographic prints from either stone or zinc on cardboard or other material, exceeding twenty-thousandths of an inch in thickness, six cents per pound; lithographic cigar labels and bands, lettered or blank, printed from either stone or zinc, if printed in less than ten colors, but not including bronze or metal leaf printing, twenty cents per pound; if printed in ten or more colors, or in bronze printing, but not including metal leaf printing, thirty cents per pound; if printed in whole or in part in metal leaf, forty cents per pound.

420. * * *, lithographic prints from either stone or zinc, bound or unbound (except illustrations when forming a part of a periodical, news-
1890 paper, or in printed books accompanying the same), and all articles produced either in whole or in part by lithographic process, * * * thirty-five per centum ad valorem.

1883 [Not enumerated. Dutiable under paragraph 384, page 564.]

DECISIONS UNDER PARAGRAPH 400, ACT OF 1897.

(*a*) A monthly periodical entitled "The Young Ladies Journal, an Illustrated Magazine of Fashion, Fancywork, Family Reading, etc.," held dutiable at 8 cents per pound as a fashion magazine printed in part by lithographic process.—T. D. 19451, G. A. 4168.

(*b*) Lithographic prints, being souvenir albums under 400 square inches cutting size in dimensions, are dutiable at 8 cents per pound.—T. D. 19534, G. A. 4197.

(*c*) A child's book entitled "Fröhliches Treiben," printed in German and containing illuminated lithographic prints specially designed for the amusement of children, are dutiable under this paragraph and not free under paragraph 502 as books printed exclusively in a foreign language.—T. D. 19537, G. A. 4200.

(*a*) Cardboard portfolios containing lithographic natural history charts are free as usual coverings. The invoicing of the charts and portfolios as entireties is not controlling.—T. D. 22241, G. A. 4711.

(*b*) Children's books or booklets having no lithographic prints bound in or attached to them in the condition as imported, but with blank pages in which are to be pasted certain illustrations lithographically printed contained in the same case, the whole being invoiced at one price for both books and plates, are to be regarded as entireties for the purpose of classification and are dutiable as books for children's use containing illuminated lithographic prints or as booklets printed in whole or in part by lithographic process and not under paragraph 403 as printed matter or books.—T. D. 22599, G. A. 4803.

(*c*) Show cards consisting of large lithographic pictures on paper, with advertisements (Van Houten's Cocoa) printed on their face, and having narrow strips of thin metal clamped on each end of the cards, with a small metal ring or loop of cord attached at the top by which they may be hung, are dutiable as lithographic prints and not under paragraph 403 as printed matter, nor paragraph 407 as manufactures of paper.—T. D. 22760, G. A. 4850.

(*d*) Calendars in the form of fans and leaflets, made up of lithographic prints fastened together by ribbons and having attached thereto a cord or a metal chain for the purpose of suspension were commercially known as lithographic prints at and prior to the passage of this act, are dutiable as such and not as manufactures of paper.—T. D. 23169, G. A. 4959; modifying T. D. 22577, G. A. 4792.

(*e*) The class of articles known and recognized as lithographic prints does not include patterns and designs on large sheets which are cut up for use in covering boxes and the like, but does include articles of the character of pictures.—T. D. 23849, G. A. 5168.

(*f*) Lithographic prints forming part of printed books are excepted from the provisions of this paragraph and are dutiable at the rate of 25 per cent ad valorem under paragraph 403 as printed matter not specially provided for.—T. D. 23907, G. A. 5186.

(*g*) Small souvenir albums containing lithographic prints, adapted to be drawn out in a long strip or to be turned over like the pages in an ordinary book, are dutiable at the rate of 8 cents per pound under the last clause of this paragraph as booklets printed in whole or in part by lithographic process and are not dutiable as lithographic prints.—T. D. 24085, G. A. 5239.

(*h*) Dolls, dolls' hats, and dolls' dresses, stamped out of cardboard paper, printed by the lithographic process, being commercially known as toys, are not dutiable as lithographic prints.—T. D. 24687, G. A. 5429.

(*i*) Lithographically printed wall pockets are dutiable as lithographic prints and not as manufactures of paper.—T. D. 24782, G. A. 5474.

(*j*) Books for children's use, containing illuminated lithographic prints with a text printed exclusively in a foreign language, are dutiable under the specific provision in this paragraph and are not free under the provisions of paragraph 502.—Petry *v.* United States (127 Fed. Rep., 115; T. D. 24948), affirming 121 id., 207, followed; T. D. 25253, G. A. 5663.

(*k*) Metal plaques decorated with a lithographic picture pasted thereon and partly painted over by hand are dutiable as manufactures of metal.—T. D. 25272, G. A. 5676.

(*l*) Lithographed show cards and placards composed of cardboard are dutiable as lithographic prints under the provisions of this paragraph, accord-

ing to the thickness of the articles and not according to the thickness of the particular sheet of paper forming the top or front of the articles and bearing the lithographic imprint.—T. D. 25863, G. A. 5873.

(*a*) Ruled writing paper decorated by lithographic process is not dutiable as lithographic prints.—T. D. 26093, G. A. 5946.

(*b*) Thin sheets of gelatin with advertisements printed thereon by lithographic process are dutiable as lithographic prints and not as toys. T. D. 25522, G. A. 5765, modified.—T. D. 26349, G. A. 6030.

(*c*) Celluloid signs lithographically printed and mounted on cardboard and metal are not dutiable as lithographic prints but as articles of collodion.—T. D. 26838, G. A. 6196.

(*d*) Printed text for children's books and lithographic and other illustrations for insertion in the same, imported on the same invoice but separately packed, held to be dutiable as entireties at the rate of 8 cents per pound under the concluding provision of this paragraph.—T. D. 26847, G. A. 6199.

(*e*) Lithographic prints, each made up of several pieces of lithographically printed paper of different thicknesses, are dutiable under this paragraph according to the thickness and cutting size of the principal or substantial portion of the article.—Fuld *v.* United States (138 Fed. Rep., 973; T. D. 26196) followed; T. D. 26370, G. A. 6041.

(*f*) Decalcomania labels lithographically printed in whole or in part in metal leaf held to be dutiable at 50 cents per pound.—Wakem *v.* United States (T. D. 25827), reversing T. D. 24723, G. A. 5445.

(*g*) Souvenir postal cards printed in colors from stone are, notwithstanding that the first impression is printed from a metal plate, dutiable under the provisions of this paragraph as lithographic prints. T. D. 25497, G. A. 5755, overruled.—T. D. 27359, G. A. 6369.

(*h*) Books for children's use with an illuminated lithographic print on the front cover but none on the inside pages are not dutiable under the provision for children's books containing illuminated lithographic prints.—Dutton *v.* United States (154 Fed. Rep., 214; T. D. 27983), reversing a decision that followed T. D. 25803, G. A. 5858, followed; T. D. 28126, G. A. 6579.

(*i*) Cards printed by the so-called "lichtdruck" process, in which the impression is made from an inked gelatin plate on which a sun print from a photographic negative was produced by the usual manner of exposure to the sunlight, are in no sense produced by lithographic process and fall within the terms of paragraph 403 as printed matter not specially provided for.—T. D. 28158, G. A. 6587.

(*j*) Decalcomanias printed lithographically from stone and used to transfer a decorative picture, figure, or design to the surface of various articles are lithographic prints, and they are properly dutiable as such under this paragraph.—Arthur *v.* Moller (97 U. S., 365) followed; T. D. 28277, G. A. 6630.

(*k*) Lithographs mounted on cardboard and set into a cardboard mount after the lithographic print, as such, is complete, held to be dutiable, in accordance with the doctrine enunciated in Knauth *v.* United States, T. D. 28184, as manufactures of paper under paragraph 407.—T. D. 28292, G. A. 6634.

(*l*) Box tops, pieces of paper cut to shape and size and embellished with a picture and pattern lithographically printed, held to be dutiable as surface-coated paper, printed, and not as lithographic prints. T. D. 25676, G. A. 5814, reversed.—Devoy *v.* United States (147 Fed. Rep., 765; T. D. 27429).

(*a*) Wall pockets made from lithographically printed cardboard, with calendar pads attached, are not dutiable as lithograpic prints, but as manufactures of paper. T. D. 24782, G. A. 5474, in effect overruled.—Knauth *v.* United States (155 Fed. Rep., 144; T. D. 28184).

(*b*) Lithographic prints which have been subjected to any treatment after printing, such as embossing, mounting on cardboard, etc., are no longer lithographic prints for dutiable purposes, but are relegated to the provision for manufactures of paper not specially provided for. Fuld *v.* United States (138 Fed. Rep., 973; T. D. 26196) in effect overruled.—Knauth *v.* United States (155 Fed. Rep., 144; T. D. 28184).

(*c*) "Lithographic prints," as used in this paragraph, is not a commercial term, and is to be applied according to the ordinary meaning of the words. T. D. 23169, G. A. 4959, in effect overruled.—Ibid.

DECISIONS UNDER THE ACT OF 1894.

(*d*) Lithographic prints of small value, pasted on a wooden surface and painted in oil colors so as to present the appearance of oil paintings, are dutiable as lithographic prints and not as manufactures of wood nor free as paintings in oil or water colors.—T. D. 15842, G. A. 2942.

(*e*) Lithographic prints over eight one-thousandths and under twenty one-thousandths of an inch thick and exceeding 35 square inches in diameter are dutiable at 8 cents per pound and not at 6 cents nor at 20 cents per pound. The collector assessed duty at 20 cents and the importer claimed that the goods were dutiable at 6 cents.—T. D. 16288, G. A. 3117.

(*f*) Lithographic prints bound in a cheap souvenir album held dutiable at 8 cents and not at 5 cents per pound.—T. D. 16354, G. A. 3183.

(*g*) Marshall's diagrams or anatomical charts, being lithographic prints from zinc, are dutiable as lithographic prints and not as charts. Paragraph 311 does and paragraph 308 (1894) does not contain the words "not specially provided for."—T. D. 17158, G. A. 3475.

(*h*) Certain merchandise assessed for duty as lithographic prints claimed not to be dutiable as such for the reason that they were printed from aluminum plates and not from zinc or stone. *Held*, That it is not practicable to print lithographic prints from aluminum plates, and that the merchandise was printed from zinc or stone.—T. D. 17568, G. A. 3659.

(*i*) Catalogue covers composed of stiff white paper or cardboard folded in two, the front and back ornamented with pictures and advertising designs lithographically printed, the inside containing ordinary advertisements, are dutiable as lithographic prints and not as books or pamphlets.—T. D. 17640, G. A. 3688.

(*j*) Lithographic prints on paper (dutiable under this paragraph) were accompanied by sheets of intervening tissue paper designed as covering and to protect the goods during transportation. Duty should be assessed on the weight of the lithographs excluding the weight of the paper, the tissue paper being the usual coverings for lithographs.—T. D. 17828, G. A. 3762.

(*k*) The term "cutting size" means the size to which each card, picture or lithograph is designed or intended to be cut and not the size of the sheet of lithographs as it comes off the press.—T. D. 17832, G. A. 3766.

(*l*) Lace patterns or designs printed on rectangular pieces of sized cotton cloth by the process of lithography from stone or zinc are dutiable as lithographic prints and not as manufactures of cotton.—T. D. 18305, G. A. 3946.

(*a*) Cigar labels printed in six colors, and in part, but not in chief part, in bronze printing, are dutiable at 20 cents per pound.—T. D. 15864, G. A. 2964.

(*b*) Lithographic cigar labels held to be printed from stone or zinc and not from aluminum or other metal than zinc.—T. D. 16833, G. A. 3352.

(*c*) Lithographic cigar labels printed in part in metal leaf held dutiable at 40 cents per pound and not at 20 cents. Lithographic cigar labels and bands, printed in less than ten colors and not commercially known as cigar labels printed in bronze, are dutiable at 20 cents per pound and not at 30 cents.—T. D. 16839, G. A. 3358; affirmed, United States *v.* Wagner (C. C.), (84 Fed. Rep., 161).

(*d*) Lithographic cigar labels printed in various colors, including bronze, are dutiable at 20 cents per pound, if, reckoning them as two colors, the labels would have less than ten colors, the bronze not being chief value nor predominant.—United States *v.* Wagner (C. C.), (84 Fed. Rep., 161).

(*e*) A protest against the imposition of duty on lithographic prints, claimed to come within the exception "when forming a part of a periodical or newspaper and accompanying the same," is not objectionable because it states that the prints are "free" since, though the word "free" is not used in this paragraph, the effect of the exception is to leave them free.—Richards *v.* United States (C. C.), (91 Fed. Rep., 516).

DECISIONS UNDER THE ACT OF 1890.

(*f*) The phrase "articles produced in whole or in part by lithographic process" is applicable only to articles of a like character to lithographic prints and not to articles of which a lithographic print forms an insignificant part.—T. D. 11831, G. A. 822.

(*g*) Lithographic calendars composed of lithographic cards of figures and flowers, arranged with dates and printed verses, joined by gilt thread and secured to large pasteboard background, are lithographic prints and not books or manufactures of paper.—T. D. 12323, G. A. 1095.

(*h*) Trade catalogues consisting of lithographic prints accompanied only by printed business advertisements are lithographic prints.—T. D. 12799, G. A. 1395.

(*i*) Chromolithographs pasted on frames made of paper in imitation of embossed leather are dutiable as lithographic prints.—T. D. 12791, G. A. 1387.

(*j*) Decalcomania pictures are dutiable as lithographic prints and not as paper, as engravings, nor as manufactures of paper.—T. D. 11355, G. A. 638.

(*k*) Lithographic labels held to be articles produced by lithographic process.—T. D. 11594, G. A. 769.

(*l*) Magic lantern slides are not lithographic prints.—T. D. 14844, G. A. 2527.

(*m*) Photographic mounts, cardboards which have been subjected to lithographic printing, are dutiable as lithographic prints.—T. D. 10786, G. A. 339.

(*n*) Photographic mounts made of surface-coated cardboard, with the name of the photographer lithographed on the back, are lithographic prints or cardboards.—T. D. 10942, G. A. 437.

(*o*) Oleographs held to be lithographic prints.—T. D. 11243, G. A. 602.

(*p*) Semitransparent signs for advertising he-no tea held to be lithographic prints.—T. D. 11854, G. A. 845.

(*a*) Souvenir albums or view books consisting of a strip of paper 60 by 6 inches, on which appears 21 pictures produced by lithographic process, are dutiable as lithographic prints and not as books.—T. D. 14070; G. A. 2121.

(*b*) Sets of lithographic prints, each set comprising three cards joined by a ribbon, entitled "Home, Sweet Home," on the last card a picture of a house, the other cards having pieces cut out, each card having a verse from "Home, Sweet Home" printed on it, are dutiable as lithographic prints and not as books.—T. D. 12311, G. A. 1083.

(*c*) Framed lithographic prints set in embossed frames of bronzed surface-coated paper held dutiable at 35 per cent.—T. D. 13328, G. A. 1708.

(*d*) Lithographic prints in tin frames were invoiced as entireties and assessed as manufactures of tin. *Held*, that the frames and prints should have been assessed separately.—T. D. 13338, G. A. 1718; T. D. 14630, G. A. 2388.

(*e*) Lithographic prints mounted on frames composed of tin, glass, and paper, the prints and frames being severally known as articles of commerce are easily separable, are dutiable, the prints as lithographic prints and the frames (tin being chief value) as manufactures of tin, and the articles are not dutiable as entireties as manufactures of tin.—T. D. 14841, G. A. 2524.

(*f*) Lithographic prints pasted upon sheets of paper which project beyond the prints, and are embossed so as to form frames, such frames being of more value than the prints, are dutiable as articles produced in part by lithographic process and not as manufactures of paper.—T. D. 15812, G. A. 2912; United States *v.* Weiller (C. C. A.), (65 Fed. Rep., 418).

(*g*) Certain pictures found to be lithographic prints.—T. D. 11972, G. A. 885.

(*h*) Pictures printed upon paper either by wood or from lithographic process, mounted upon heavy cardboard or other paper, arranged in groups, etc., and folded in the form of books, being in the nature of toys for the amusement of children, the only printed words being those on the covers indicating the subjects, which are in German, are dutiable as lithographic prints or as books and are not free as books printed in language other than English.—T. D. 12803, G. A. 1399.

(*i*) Combination pictures representing a male and female, respectively, with faces cut out, having attached by wire to the inner surface a paper disk which has printed around the circumference twelve faces, which faces alternately fill the vacant spaces in the pictures as the disks are turned, the pictures produced by lithographic process, are dutiable as lithographic prints.—T. D. 12849, G. A. 1445.

(*j*) A booklet entitled "Pictures and Texts for Painting," having thick paper covers and 12 leaves with lithographic illustrated texts, held to be a book of lithographic prints bound and not lithographic prints contained in a printed book.—T. D. 13327, G. A. 1707.

(*k*) Pictures on paper made by lithographic process and known as crystographs, made to imitate stained glass windows, are dutiable as lithographic prints.—T. D. 14228, G. A. 2192.

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*l*) Chromolithographs printed from oil stones upon paper and known as decalcomania pictures were imported. They were, as printed papers, dutiable at 25 per cent.—Arthur *v.* Moller (97 U. S., 365).

401. Writing, letter, note, hand-made, drawing, ledger, bond, record, tablet, and typewriter paper, weighing not less than ten pounds and not more than fifteen pounds to the ream, two cents per pound and ten per

1897 centum ad valorem; weighing more than fifteen pounds to the ream, three and one-half cents per pound and fifteen per centum ad valorem; but if any such paper is ruled, bordered, embossed, printed, or decorated in any manner, it shall pay ten per centum ad valorem in addition to the foregoing rates: *Provided*, That in computing the duty on such paper every one hundred and eighty thousand square inches shall be taken to be a ream.

1894 310. * * * writing paper, drawing paper, * * * twenty per centum ad valorem.

1894 307. * * * writing paper * * * embossed, engraved, printed or ornamented, thirty per centum ad valorem.

1890 422. * * * writing paper, drawing paper, * * * twenty-five per centum ad valorem.

1883 392. * * * paper antiquarian, demy, drawing, elephant, foolscap, imperial, letter, note, * * * twenty-five per centum ad valorem.

DECISIONS UNDER PARAGRAPH 401, ACT OF 1897.

(*a*) Ruled writing paper decorated with a lithographic design is dutiable under the provision herein and not as lithographic prints under paragraph 400.—T. D. 26093, G. A. 5946.

(*b*) Certain varieties of bristol board shown by the testimony to be imported and used for drawing purposes, and to be known both commercially and ordinarily as drawing paper, is dutiable as drawing paper.—Stone *v.* United States (T. D. 27136), affirming T. D. 26734, G. A. 6160.

(*c*) Bristol board shown to be unfit for use as drawing paper, and used chiefly for printing cards, invitations, etc., and manufactured by pasting layers of paper together, is dutiable as manufactures of paper and not as paper not specially provided for.—T. D. 27322, G. A. 6354.

(*d*) Handmade India transfer paper is dutiable hereunder as handmade paper. This paragraph is not limited to the class of papers used for writing and drawing purposes, but applies to all handmade paper.—Benneche *v.* United States (153 Fed. Rep., 861; T. D. 28075), affirming United States *v.* Benneche (T. D. 27497), and reversing T. D. 26440, G. A. 6058, followed; T. D. 28128, G. A. 6581.

(*e*) Handmade printing paper is dutiable under the provision for handmade paper.—Benneche *v.* United States (153 Fed. Rep., 861; T. D. 28075), affirming United States *v.* Benneche (T. D. 27497), which had reversed T. D. 26440, G. A. 6058; and in effect overruling Miller *v.* United States (128 Fed. Rep., 469; T. D. 25006), which was followed in G. A. 5953 (T. D. 26108), followed. T. D. 28307, G. A. 6642.

(*f*) So-called marbleized paper, a handmade surface-coated paper, is dutiable under the provision for handmade paper, decorated, and not under that for surface-coated paper.—United States *v.* Seyd (158 Fed. Rep., 408; T. D. 28514), reversing 152 id., 657; T. D. 27827, followed; T. D. 28593, G. A. 6687.

DECISIONS UNDER THE ACT OF 1890.

(*g*) Onion-skinned paper, a thin high-priced, sized and calendered paper, used for writing and tracing, is dutiable as writing paper and not as copying paper.—T. D. 14071, G. A. 2122.

(*h*) Bristol board for drawing is dutiable as drawing paper.—T. D. 12246, G. A. 1060.

(*i*) Pastel boards for drawing is dutiable as drawing paper.—T. D. 12256, G. A. 1070.

402. Paper hangings and paper for screens or fireboards, and all other paper not specially provided for in this act, twenty-five per centum ad
1897 valorem; all Jacquard designs of one line paper, or parts of such designs, finished or unfinished, thirty-five per centum ad valorem; all Jacquard designs cut on Jacquard cards, or parts of such designs, finished or unfinished, thirty-five per centum ad valorem.

310. Paper hangings and paper for screens or fireboards, and all other
1894 paper not specially provided for in this act, twenty per centum ad valorem.

422. Paper hangings and paper for screens or fireboards, * * *
1890 and all other paper not specially provided for in this act, twenty-five per centum ad valorem.

392. Paper hangings and paper for screens or fireboards, * * *
1883 and all other paper not specially enumerated or provided for in this act, twenty-five per centum ad valorem.

DECISIONS UNDER PARAGRAPH 402, ACT OF 1897.

(*a*) Cardboard used for printing visiting and business cards is dutiable as paper not specially provided for and not under paragraph 401 as drawing paper, nor paragraph 407 as a manufacture of paper.—T. D. 20519, G. A. 4330.

(*b*) Paper made from wood pulp subjected only to the single process of immersion in an alkaline solution, and not commercially known as parchment paper, is paper not specially provided for, and not as parchment paper.—T. D. 22163, G. A. 4701; reversing T. D. 15961, G. A. 2985, and T. D. 17278, G. A. 3540.

(*c*) Lithographic transfer paper is dutiable as a paper not specially provided for and not under paragraph 407 as a manufacture of paper.—T. D. 22584, G. A. 4794.

(*d*) Paper coated on one side with mucilage, and intended for use in making labels and paper boxes, is dutiable as paper not specially provided for and not under paragraph 407 as manufactures of paper.—T. D. 22723, G. A. 4837.

(*e*) Press paper or press boards, made by running pulp through rollers, and commercially known as paper, is dutiable as paper and not as a manufacture of paper.—T. D. 23385, G. A. 5034.

(*f*) Pieces of paper about 5½ inches square, cut from old Government record books and not further manipulated, which are largely used as gold beater's planes, but which also have various other uses, are dutiable under the provision in this paragraph for "all other paper not specially provided for," and are not dutiable as manufactures of paper.—T. D. 23667, G. A. 5124.

(*g*) Cloth-lined paper used for making envelopes, though the cotton backing predominates in value, is dutiable as paper, being commercially known as paper. T. D. 17149, G. A. 3466, overruled.—T. D. 24393, G. A. 5331.

(*h*) Perforated paper—motto paper—is dutiable as paper not specially provided for, the process of perforating not making it a manufacture of paper.—T. D. 24426, G. A. 5338.

(*i*) Fumigating paper, called Armenian paper, is dutiable as paper not specially provided for and not as an article of perfumery or as a medicinal preparation or as a chemical compound.—T. D. 24576, G. A. 5381.

(*j*) Pasteboard made by pasting together numerous sheets of paper or board is dutiable as manufactures of paper.—T. D. 24716, G. A. 5438.

(*k*) Adhesive paper imported in small rolls having a metal attachment or appliance to keep same in shape, and having a cutter to be used in cutting off the paper in required sizes, is not dutiable as paper not specially provided for

under this paragraph, but is dutiable as manufactures of paper under paragraph 407.—T. D. 25441, G. A. 5735.

(*a*) An article composed of cotton and gilt paper (paper chief value), generally if not exclusively used as wall paper, held to be dutiable under the provision herein for paper hangings.—T. D. 26185, G. A. 5976.

(*b*) Vegetable tracing paper is dutiable as paper not specially provided for and not as parchment paper.—T. D. 26376, G. A. 6047.

(*c*) Unlined strawboard, made by pasting together several layers of paper on board, and lined strawboard on which the lining has been pasted after said lining had been separately manufactured, are dutiable under the provisions of paragraph 407 as manufactures of paper. Unlined strawboard of a single thickness rolled in said thickness directly from the pulp, and lined strawboard in which the board and its white lining are produced from the pulp in one operation, are dutiable under the provisions of this paragraph as paper not specially provided for.—Stratton *v.* Olcovich (reported in T. D. 26339) cited and followed; T. D. 26557, G. A. 6091.

(*d*) So-called grass cloth used almost exclusively for paper hangings and usually classed as such is dutiable under the provision for paper hangings in this paragraph.—T. D. 26850, G. A. 6202.

(*e*) Imitation parchment grease-proof paper is dutiable as paper not especially provided for.—Germania Importing Company *v.* United States (142 Fed. Rep., 215; T. D. 26876), affirming T. D. 26442, G. A. 6060 followed; T. D. 26918, G. A. 6232.

(*f*) Duplex lithographic transfer paper, made up of two layers of paper, the lower being plain and the upper coated with a preparation, is dutiable as manufactures of paper. T. D. 24748, G. A. 5459, overruled.—T. D. 27111, G. A. 6288; affirmed without opinion in suit 4212 (T. D. 27773).

(*g*) Box tops of paper, each embellished with a design embossed thereon, and silvered or gilded by blocking from leaf metal, although cut from wall paper, are not dutiable as paper hangings, having ceased to be such, but are dutiable under the provisions of paragraph 407 as manufactures of paper not especially provided for.—T. D. 27308, G. A. 6352.

(*h*) Bristol board shown to be unfit for use as drawing paper and used chiefly for printing cards, invitations, etc., and manufactured by pasting layers of paper together, is dutiable as manufactures of paper and not as paper not specially provided for.—Stratton *v.* Olcovich (T. D. 26339), in effect overruling Zellerbach *v.* United States (T. D. 27282), followed; T. D. 27322, G. A. 6354.

(*i*) Hand-painted paper hangings are dutiable under the specific provision for paper hangings in this paragraph and not as hand paintings under paragraph 454.—T. D. 28157, G. A. 6586.

(*j*) So-called wood-shaving paper, consisting of wood veneer pasted on a paper back, held not dutiable as wall paper or paper hangings, but as manufactures of wood and paper.—T. D. 24882, G. A. 5529.

(*k*) Onionskin paper is dutiable as paper not specially provided for.—T. D. 27848, G. A. 6521.

DECISIONS UNDER THE ACT OF 1894.

(*l*) Paper made from wood pulp subjected to the single process of immersion in an alkaline solution, while sometimes included in commercial language in the general class of parchment paper, is commercially known either as "imitation parchment paper," "parchment No. 2," or "grease-proof wrap-

ping paper," is dutiable as paper not provided for and not as parchment paper. Reversing T. D. 15961, G. A. 2985; T. D. 17278, G. A. 3540.—United States *v.* Stone (C. C. A.), (101 Fed. Rep., 713).

(*a*) Lincrusta Walton is dutiable as paper hanging and not as a manufacture of paper or a manufacture of pulp.—T. D. 15964, G. A. 2988.

(*b*) Paper for the manufacture of paper hangings is dutiable under this paragraph and not as a printing paper.—T. D. 16332, G. A. 3161.

(*c*) Gummed paper is dutiable as paper not otherwise provided for and not as surface-coated paper.—T. D. 17652, G. A. 3700; T. D. 18155, G. A. 3912.

DECISIONS UNDER THE ACT OF 1890.

(*d*) Bibulous paper used for dental purposes is dutiable as paper not specially provided for.—T. D. 13052, G. A. 1557.

(*e*) The article known as crepe tissue paper or crepe tissue, but which had acquired no such designation in commerce prior to October 1, 1890, being a crimped and crinkled paper, much heavier than ordinary tissue paper, weighing from 24 to 48 pounds to the ream, and made of tougher and stronger stock, is dutiable as paper not specially provided for and not as tissue paper. Reversing T. D. 14073, G. A. 2124, and 66 Fed. Rep., 728.—T. D. 17175, G. A. 3474; Dennison Manufacturing Co. *v.* United States (C. C. A.), (72 Fed. Rep., 258).

(*f*) Emery paper is dutiable as paper.—T. D. 15244, G. A. 2737.

(*g*) Japanese handmade paper, used for printing etchings, engravings, and other fine art productions, is dutiable as paper not specially provided for and not as printing paper.—T. D. 15225, G. A. 2718.

(*h*) A straw-colored paper made from vegetable fiber in imitation of animal parchment, used by gold beaters and for other purposes as waterproof paper, is dutiable as paper not provided for and not as cutch.—T. D. 11359, G. A. 642.

(*i*) A pale-red or brick-dust colored substance, semitransparent, known as parchment paper and not as parchment, is dutiable as paper not specially provided for.—T. D. 12428, G. A. 1166.

(*j*) Printed paper labels produced by lithographic process from stone or zinc are not dutiable as paper not specially provided for.—T. D. 15021, G. A. 2598.

(*k*) A soft finished porous paper, suitable for filtering or blotting paper, held to be paper not specially provided for.—T. D. 11351, G. A. 634.

(*l*) Rice paper is paper not specially provided for.—T. D. 11859, G. A. 850.

(*m*) A heavy, white, thinly sized, supercalendar paper held to be paper not provided for and not printing paper.—T. D. 11352, G. A. 635.

(*n*) Strawboard lined, one side white, is paper not specially provided for and not cardboard or a manufacture of paper.—T. D. 11595, G. A. 770.

(*o*) Paper made to imitate stained window glass is dutiable as paper not specially provided for.—T. D. 12306, G. A. 1078.

(*p*) A very light paper, soft, semitransparent, long fibered, and dull finished, which is highly absorbent and therefore much used by dentists, and which is also used for making paper napkins, is dutiable as paper not specially provided for and not as tissue paper.—T. D. 12834, G. A. 1430; United States *v.* Moses (C. C. A.), (84 Fed. Rep., 329); T. D. 19069, G. A. 4089.

(*q*) A hard pulp board paper, with sized surface and of extra finish, but not glazed or surface coated, used for sample cards, is dutiable as cardboard.—T. D. 11351, G. A. 634.

DECISIONS UNDER THE ACT OF 1883.

(*a*) Certain glazed or highly colored paper used by paper-box makers held dutiable as paper not specially provided for and not as printing paper.—T. D. 10472, G. A. 122.

(*b*) Bookbinders' and box makers' paper which has been finished in imitation of marble, cabinet wood, gold foil, bronze, leather, cambric, etc., held dutiable as paper not provided for and not as manufactures of paper.—T. D. 10643, G. A. 227; T. D. 10648, G. A. 232; T. D. 10523, G. A. 173, modified.

(*c*) Gummed paper for use in making labels and paper boxes is dutiable as paper not provided for and not as a manufacture of paper.—T. D. 10644, G. A. 228.

(*d*) Sized paper suitable for printing paper, writing paper, or various other uses, is dutiable as paper not enumerated and not as paper sized, etc.—T. D. 10759, G. A. 312.

(*e*) Crimped paper for use in the manufacture of lamp shades, artificial flowers, and Chinese lanterns, etc., is paper not specially provided for and not a manufacture of paper.—T. D. 10888, G. A. 383.

(*f*) Papers coated, colored, and embossed to imitate leather, and papers coated with flock to imitate velvet, are dutiable as paper hangings * * * not specially enumerated and not as manufactures of paper.—Dejonge *v.* Magone (C. C.), (41 Fed. Rep., 432); Same *v.* Same (159 U. S., 562).

1897 **403.** Books of all kinds, including blank books and pamphlets, and engravings bound or unbound, photographs, etchings, maps, charts, music in books or sheets, and printed matter, all the foregoing not specially provided for in this act, twenty-five per centum ad valorem.

1894 311. Blank books of all kinds, twenty per centum ad valorem; books, including pamphlets and engravings, bound or unbound, photographs, etchings, maps, music, charts, and all printed matter not specially provided for in this act, twenty-five per centum ad valorem.

1890 423. Books, including blank books of all kinds, pamphlets and engravings, bound or unbound, photographs, etchings, maps, charts, and all printed matter not specially provided for in this act, twenty-five per centum ad valorem.

1883 384. Books, pamphlets, bound or unbound, and all printed matter, not specially enumerated or provided for in this act, engravings, bound or unbound, etchings, illustrated books, maps, and charts, twenty-five per centum ad valorem.

DECISIONS UNDER PARAGRAPH 403, ACT OF 1897.

(*g*) Welsh hymn books containing 500 pages, of which 23 hymns are printed in English, held dutiable as books and not free under paragraph 502 as books printed exclusively in language other than English.—T. D. 19536, G. A. 4199.

(*h*) Where clinical thermometers are accompanied by certificates merely giving information to purchasers as to their variations from standard instruments in England, and the values of the thermometers and certificates are invoiced separately, they are each dutiable separately, the printed certificates as printed matter, and the value of the certificates is not to be added to the value of the thermometers.—T. D. 20132, G. A. 4286.

(*i*) Book covers imported separately are dutiable according to the component material of chief value.—T. D. 21175, G. A. 4441.

(*j*) Law books specially imported for a law library belonging to a library association, and designed for use of its members, are dutiable and not free under paragraph 503.—T. D. 21903, G. A. 4627.

(*a*) Sample books and pattern cards containing samples of cloth accompanied by descriptive texts, intended for general distribution for advertising purposes, are dutiable as printed matter and are not free under paragraph 501 as publications, etc.—T. D. 22143, G. A. 4695.

(*b*) Photographs mounted on canvas made of flax, stretched on a frame, completely covered over with oil paint, are not dutiable as photographs. The goods were assessed as a manufacture of flax, paper, and wood (flax chief value), and the Board does not say whether such classification was correct.—T. D. 21329, G. A. 4469.

(*c*) Foreign stamped postal cards bearing printed matter are dutiable as printed matter and are not free under paragraph 670 as foreign postage or revenue stamps.—T. D. 22506, G. A. 4772.

(*d*) Pamphlets in Spanish were imported into Porto Rico from France and duty assessed thereon as books. They were claimed to be free under the treaty with Spain, providing for the free admission of "Spanish scientific, literary, and artistic works" or under paragraph 501. *Held*, That the terms of the Paris treaty, Article XIII, do not cover works merely printed in Spanish, but only cover Spanish productions. The benefits of the treaty only enure to the people of the two contracting countries.—T. D. 23198, G. A. 4974.

(*e*) Trade pamphlets issued to advertise merchandise are not scientific, literary, or artistic works.—Id.

(*f*) Books printed in the German language, with covers containing advertising matter printed in the English language, are not publications printed exclusively in languages other than English, and hence are not free of duty under paragraph 502.—T. D. 23424, G. A. 5049.

(*g*) Lithographic prints forming part of printed books are excepted from the provisions of paragraph 400 and are dutiable at the rate of 25 per cent ad valorem under this paragraph as printed matter not specially provided for.—T. D. 23907, G. A. 5186.

(*h*) Bibulous paper bound in books is dutiable under this paragraph and not under paragraph 397.—T. D. 24321, G. A. 5308.

(*i*) A quarterly publication, in board covers, held dutiable under this paragraph.—T. D. 24644, G. A. 5412.

(*j*) Calendars in book form, though containing only the months of the year, and the day, week, and festival or holiday falling on each day, are books in a foreign language.—T. D. 24735, G. A. 5450.

(*k*) Portfolios made up of loose, unbound sheets, comprising 29 pages of heliographic pictures, the only text being an index, are not books printed exclusively in a foreign language.—T. D. 24743, G. A. 5454.

(*l*) Small labels or tickets known as etiquettes, having the words "No. —— yds. ——" printed thereon, are dutiable under this paragraph as printed matter and are not dutiable under paragraph 407 as manufactures of paper.—T. D. 24745, G. A. 5456.

(*m*) Calendar blocks made up of sheets of paper, one for each day in the year, not bound in book form, are dutiable herein, notwithstanding that the printed matter thereon is wholly in a foreign language. Calendar blocks are not books. Small books or booklets are books.—T. D. 24777, G. A. 5469.

(*n*) Combination pocket memorandum books made of paper, having in addition to the usual ruled pages various compartments or pockets for carrying cards, bills, etc.; and slate books, a species of book made of paper coated with a preparation of silicate or other material, are dutiable under the provision

herein for books of all kinds. Memorandum books with a small lead pencil held in a loop attached to the cover are dutiable separately, the books under this paragraph and the pencils under paragraph 456.—T. D. 24783, G. A. 5475.

(*a*) Perforated strips of cardboard used in orchestrions as part of the sound producing mechanism are not sheet music.—T. D. 24803, G. A. 5489.

(*b*) Photographs mounted on glass beveled and gilded are dutiable as articles in chief value of decorated glass.—T. D. 24829, G. A. 5505.

(*c*) Cotton advertising tape held not to be dutiable as printed matter.—T. D. 24943, G. A. 5557.

(*d*) Beer mats made of pulp having printed matter thereon are not dutiable as printed matter, but as manufactures of pulp.—T. D. 24997, G. A. 5582.

(*e*) Books and portfolios of illustrations with descriptive text in a foreign language held to be free of duty under paragraph 502.—T. D. 25428, G. A. 5725.

(*f*) Cards embossed with a design and colored by spraying are not printed matter, neither embossing nor spraying being a printing process. They are dutiable as manufactures of paper.—T. D. 26212, G. A. 5987.

(*g*) So-called "painter" etchings printed in limited editions of 25 copies each from etched plates, which are the handiwork of an American artist residing temporarily in a foreign country and embody her original conceptions, are exempt from duty under the provision in paragraph 703, for "works of art, the production of American artists residing temporarily abroad," and are not dutiable as "etchings" under this paragraph.—T. D. 26282, G. A. 6012.

(*h*) Lithographically printed celluloid signs are not within the provision for printed matter.—T. D. 26838, G. A. 6196.

(*i*) Leaves of paper coated with toilet powder and placed within covers so as to form a booklet, which are used exclusively as an application to the face to remove perspiration and soothe the skin, serving substantially the same purpose as talcum powder, are dutiable under the provision for toilet articles in paragraph 70 and not as books or printed matter enumerated in this paragraph.—T. D. 26852, G. A. 6204.

(*j*) Books imported through the mail are subject to duty and not a fine.—T. D. 26855, G. A. 6207.

(*k*) Books of printed music in which the only text consists of an index and occasional notes for the guidance of the performer, said index and notes being in a foreign language, are dutiable as music in books and not free as books printed exclusively in languages other than English.—T. D. 24154, G. A. 5256.

(*l*) Paper bags with printing thereon are not dutiable as printed matter, but as manufactures of paper.—Kraut *v.* United States (130 Fed. Rep., 392; T. D. 25178).

(*m*) Paper bags with printed matter thereon are not dutiable as printed matter, but as manufactures of paper.—Kraut *v.* United States (142 Fed. Rep., 1037; T. D. 26946), affirming 134 id., 701; T. D. 25829, and T. D. 25087, G. A. 5606, followed; T. D. 27109, G. A. 6286.

(*n*) Souvenir post cards made of two thicknesses of paper, with a portion of the message side cut out and filled in with rubber, are dutiable as manufactures of paper and rubber—Meffert *v.* United States (suit 4131, T. D. 27430) followed; T. D. 27570, G. A. 6424.

(o) Souvenir post cards made by pasting together two or more layers of paper are dutiable as manufactures of paper. Cards with silk or plush backs are dutiable as manufactures of silk and paper (silk chief value).—T. D. 27935, G. A. 6547.

(*a*) Books for children's use with an illuminated lithographic print on the front cover, but none on the inside pages, are not dutiable under the provision for children's books containing illuminated lithographic prints.—Dutton *v.* United States (154 Fed. Rep., 214; T. D. 27983), reversing a decision that followed T. D. 25803, G. A. 5858, followed; T. D. 28126, G. A. 6579.

(*b*) Cards printed by the gelatin process are not lithographic prints and are dutiable under this paragraph.—T. D. 28158, G. A. 6587.

(*c*) Paper napkins are dutiable as manufactures of paper and not as printed matter.—T. D. 28350, G. A. 6651.

(*d*) So-called lace paper tops and doilies cut or stamped out of sheets of paper, with or without printed inscriptions thereon, are dutiable as manufactures of paper.—United States *v.* Hensel (152 Fed. Rep., 578; T. D. 27856), affirming in part T. D. 26992, G. A. 6260.

DECISIONS UNDER THE ACT OF 1894.

(*e*) Notebooks and lead pencils when separately itemized and valued on the invoice are dutiable separately and not as entireties, the notebooks at 20 per cent and the pencils under paragraph 357 at 50 per cent.—T. D. 18609, G. A. 4007.

(*f*) Law books imported from Canada, in use there by the father of the importer and not owned by the importer until the time of the importation, not used by him abroad, and not accompanying him on his arrival in the United States, are dutiable and not free as books from foreign countries used abroad nor as professional books, etc.—T. D. 16481, G. A. 3234.

(*g*) There is no authority in law for the free entry of advertising matter, printed circulars, or business cards. The market value can be ascertained under section 11, act of June 10, 1890.—T. D. 16426, G. A. 3215.

(*h*) Advertising catalogues of the Whitcomb Metallic Bedstead Company are dutiable as pamphlets and not free as publications of individuals for gratuitous private circulation.—T. D. 16100, G. A. 3064.

(*i*) Heavenly Hope, a booklet, is dutiable as a pamphlet and not as a lithographic print.—T. D. 16107, G. A. 3071.

(*j*) Language-lesson pamphlets are dutiable as pamphlets and not free as periodicals.—T. D. 16297, G. A. 3126.

(*k*) Pamphlets entitled the "Canadian Law Times," of 1890, are old publications and dutiable under this paragraph and not free as periodicals.—T. D. 18142, G. A. 3899.

(*l*) Painted photographs held dutiable as photographs and not free as paintings in oil or water colors.—T. D. 15841, G. A. 2941; T. D. 18228, G. A. 3938.

(*m*) Ruled music paper is dutiable under this paragraph and not as writing paper.—T. D. 16331, G. A. 3160.

(*n*) Books of music with German words are dutiable as music books and not free as books printed exclusively in language other than English.—T. D. 16725, G. A. 3313; reversed (99 Fed. Rep., 260).

(*o*) Certain hymn books held dutiable as music and not free as books printed exclusively in language other than English.—T. D. 17968, G. A. 3843.

(*p*) Copy books are dutiable as printed matter and not as blank books.—T. D. 15958, G. A. 2982.

(*a*) "Rickett's Wash Blue" posters are dutiable as printed matter and not as lithographic prints.—T. D. 17338, G. A. 3558.

(*b*) Advertising slips and folders of the International Patentees Agency, London, England, are dutiable as printed matter and not free as publications.—T. D. 17965, G. A. 3840.

(*c*) Stamped paper bottle labels held dutiable as printed matter and not as lithographic prints.—T. D. 18017, G. A. 3861.

(*d*) Loose unfolded sheets of printed text in the Swedish language held dutiable as printed matter and not free as books printed exclusively in language other than English.—T. D. 18530, G. A. 3986.

(*e*) Half-tone pictures and colored pictures produced by the chromatic process held dutiable as printed matter and not as lithographic prints.—T. D. 18727, G. A. 4040.

(*f*) Openwork fashion plates held free under paragraph 476 (1894) and not dutiable as printed matter.—T. D. 16991, G. A. 3419.

(*g*) Unbound printed sheets of a work on anatomy held to be "books."—Macmillan *v.* United States (116 Fed. Rep., 1018).

DECISIONS UNDER THE ACT OF 1890.

(*h*) Law books were bought by an American lawyer abroad, but were not used by him and were not brought with him on his return. They arrived in St. Louis in January, 1890, and remained in general-order store until December, 1890. *Held*, that they were dutiable under this paragraph and not free under paragraph 686, act of 1890, nor paragraph 815, act of 1883.—T. D. 10916, G. A. 411.

(*i*) World's Inventors, an illustrated work composed of 14 sheets, with lithographic pictures of inventors, held to be a book and not lithographic prints.—T. D. 11599, G. A. 775.

(*j*) Lithographic prints for Yuletide are a part of the magazine, and though packed separately, being covered by the invoice of the magazines, are dutiable as books and not as lithographic prints.—T. D. 12332, G. A. 1104.

(*k*) Religious books bought by a Sunday-school teacher in Canada and brought into the country by him are dutiable as books and not free as books * * * actually used abroad, etc., nor as professional books, nor as personal effects.—T. D. 15585, G. A. 2845.

(*l*) Booklets produced by lithographic process, with lithographic illustrations, are dutiable as boods.—T. D. 11087, G. A. 530.

(*m*) Three booklets produced chiefly by lithographic process, two circular, about 4 inches in diameter, and the third square in form, held dutiable as books.—T. D. 13773, G. A. 1967.

(*n*) Carbon pictures or photographs on opal glass are not dutiable as photographs. Photographs provided for in this paragraph are such as are printed on paper.—T. D. 12105, G. A. 967.

(*o*) Photographs intended as study leaves for artists, contained in a loose paper cover, with a description at the foot of each picture in German, are photographs and not books printed in language other than English.—T. D. 12322, G. A. 1094.

(*p*) Folding maps, the names printed in Latin, are dutiable and not free as books printed in language other than English.—T. D. 14401, G. A. 2285.

(*q*) Canadian postal cards held to be printed matter.—T. D. 10960, G. A. 455.

(*a*) Printed sermons are printed matter.—T. D. 11413, G. A. 696; T. D. 11681, G. A. 786.

(*b*) Labeled wrappers for Bailey's soap held dutiable as printed matter.—T. D. 13318, G. A. 1698.

(*c*) Paper seals or labels of surface-coated paper, designed to be pasted on the top of the corks of vials and bottles, are dutiable as printed matter.—T. D. 13802, G. A. 1996.

(*d*) Methodical Text Books to Round Writing and Self-Instruction and for Use in Schools, a pamphlet of 56 pages, 24 of instruction, and 32 pages on the first line of which are letters, figures, or mottoes written in a round hand, are dutiable as printed matter and not as lithographic prints.—T. D. 14314, G. A. 2243.

(*e*) Serial novels held to be printed matter and not periodicals.—T. D. 14643, G. A. 2401.

(*f*) Illustrated supplements printed in Germany and in the German language, consisting of an eight-page pictorial sheet, containing short stories, poems, etc., and numerous illustrations, being a publication issued in large numbers in Germany under the title of "Lustige Blætter" and distributed in large editions to German newspapers, the supplement in question being the same publication in an edition printed purposely for the New York Sunday News and having a distinctive title, "New Yorker Lustige Blætter," with an illustrated heading representing the harbor of New York, the Statue of Liberty, and the Brooklyn Bridge, etc., no date appearing anywhere, but they being numbered consecutively throughout the year, Nos. 1 to 52, and appearing upon each number to be published by the New York Daily News, these supplements being imported in lots usually of several thousand copies, held dutiable as printed matter and not free as periodicals. Reversing T. D. 14172, G. A. 2171.—In re New York Daily News (C. C.), (61 Fed. Rep., 647); reversed by the Circuit Court of Appeals (65 Fed. Rep., 493).

(*g*) German novels translated into English, printed at stated intervals and imported in pamphlet form, are dutiable as books and not free as periodicals where there is nothing to show whether they were written in the present time or many years ago. T. D. 14643, G. A. 2401, affirmed.—Eichler *v.* United States (C. C.), (71 Fed. Rep., 956).

DECISIONS UNDER THE ACT OF 1883.

(*h*) Bound volumes of periodicals are dutiable as books and not free as periodicals.—T. D. 10881, G. A. 376.

(*i*) Blotting pads distributed as advertisements of Stephens ink are dutiable as printed matter and not free as samples.—T. D. 10461, G. A. 111.

(*j*) Paper napkins with ornamented colored borders printed on them are printed matter.—T. D. 10729, G. A. 282.

(*k*) Paper panels and mats embellished with printed designs are printed matter.—T. D. 10729, G. A. 282.

(*l*) Scapularies are printed matter and not manufactures of cotton.—T. D. 10930, G. A. 425.

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*m*) Pattern books, consisting of sheets of paper stitched or folded together, upon which designs or patterns are printed in colors, are dutiable as printed matter.—Weihenmyer *v.* Arthur (22 Int. Rev. Rec., 368; 29 Fed. Cas., 595).

(*a*) Books imported in August, 1874, were dutiable at 25 per cent.—Pott *v.* Arthur (104 U. S., 735).

(*b*) The various decisions of the Treasury Department as to the true construction of the statutes as to dutiable articles are not conclusive on the courts; yet when such decisions have been long in force and the language of prior statutes is reproduced in hæc verba in later statutes such Treasury rulings lend aid in reaching a true interpretation of the later acts.—United States *v.* Kaub (23 Int. Rev. Rec., 211; 26 Fed. Cas., 681).

(*c*) German lottery tickets printed in full abroad, so as to require no additions in writing, were dutiable either under this clause as priuted matter or, if not included in that description, then under R. S. 2516 as nonenumerated articles. (This was a criminal information for importing goods without paying duty).—Id.

(*d*) Colored engravings are dutiable at 8 per cent as engravings and not at 15 per cent as nonenumerated articles.—Knoedler *v.* Schell (17 Leg. Int., 373; 14 Fed. Cas., 782).

(*e*) Colored fashion plates are not liable to duty under the laws of the United States (1882)—Blood *v.* Merritt (11 Fed. Rep., 289).

1897 **404.** Photograph, autograph, and scrap albums, wholly or partly manufactured, thirty-five per centum ad valorem.

1894 308. * * * photograph, autograph, and scrap albums, wholly or partially manufactured, thirty per centum ad valorem * * *.

1890 420. * * * photograph, autograph, and scrap albums, wholly or partially manufactured, thirty-five per centum ad valorem.

1883 [Not enumerated. Dutiable under paragraph 384, page 564.]

DECISIONS UNDER PARAGRAPH 404, ACT OF 1897.

(*f*) Post-card albums are dutiable under this paragraph as scrap albums.—American News Company *v.* United States (148 Fed. Rep., 1017; T. D. 27722), affirming 142 id., 786; T. D. 27029, and T. D. 26099, G. A. 5952, followed; T. D. 27782, G. A. 6500.

1897 **405.** All fancy boxes made of paper, or of which paper is the component material of chief value, or if covered with surface-coated paper, forty-five per centum ad valorem.

1894 [Not enumerated. Dutiable under paragraph 313, page 571.]

1890 [Not enumerated. Dutiable under paragraph 425, page 571.]

1883 390. Paper boxes, and all other fancy boxes, thirty-five per centum ad valorem.

DECISIONS UNDER PARAGRAPH 405, ACT OF 1897.

(*g*) Certain candy boxes of paper in the form of a fish, a loaf of bread, and apple held dutiable as fancy boxes.—T. D. 19490, G. A. 4184.

(*h*) Shell boxes, so called, dutiable as fancy paper boxes.—T. D. 19657, G. A. 4212; T. D. 20041, G. A. 4263.

(*i*) Jewelry boxes made of wood, covered with surface-coated paper, held dutiable as fancy boxes and not under paragraph 208 as manufactures of wood, nor under paragraph 407 as manufactures of paper.—T. D. 21457, G. A. 4509.

(*j*) Boxes made of pasteboard, covered with blue surface-coated paper, the cover of the box being ornamented with a bronze figure of a girl at a spinning wheel, with lettering also in bronze and with a narrow border of gilt braid of surface-coated paper pasted on the cover, are dutiable as fancy boxes and not as manufactures of paper.—T. D. 22412, G. A. 4741.

DECISIONS UNDER THE ACT OF 1883.

(*a*) Paper violin cases invoiced separately from the violins, though packed together, are dutiable as paper boxes and not subject to the additional duty of 100 per cent under section 7, act of 1883.—T. D. 10223, G. A. 1.

(*b*) Fancy bonbon boxes in the form of shoes or slippers are dutiable as boxes and not as manufactures of paper.—T. D. 10950, G. A. 445.

406. Playing cards, in packs not exceeding fifty-four cards and at a
1897 like rate for any number in excess, ten cents per pack and twenty per centum ad valorem.

312. Playing cards, in packs not exceeding fifty-four cards and at a like
1894 rate for any number in excess, ten cents per pack and fifty per centum ad valorem.

1890 424. Playing cards, fifty cents per pack.

1883 478. Playing cards, one hundred per centum ad valorem.

DECISIONS UNDER THE ACT OF 1894.

(*c*) Japanese playing cards are dutiable as playing cards and not as printed matter.—T. D. 17561, G. A. 3652.

DECISIONS UNDER THE ACT OF 1890.

(*d*) Chinese playing cards are dutiable as cards and not as printed matter.—T. D. 10731, G. A. 284.

407. Manufactures of paper, or of which paper is the component mate-
1897 rial of chief value, not specially provided for in this act, thirty-five per centum ad valorem..

313. Manufactures of paper, or of which paper is the component ma-
1894 terial of chief value, not specially provided for in this act, twenty per centum ad valorem.

425. Manufactures of paper, or of which paper is the component ma-
1890 terial of chief value, not specially provided for in this act, twenty-five per centum ad valorem.

388. Paper, manufactures of, or of which paper is a component ma-
1883 terial, not specially enumerated or provided for in this act, fifteen per centum ad valorem.

DECISIONS UNDER PARAGRAPH 407, ACT OF 1897.

(*e*) Pill boxes, round and square, made of cardboard, are dutiable as manufactures of paper.—T. D. 19488, G. A. 4182.

(*f*) Rockets, gerbes, Roman candles, turbillions, and similar fireworks, composed of bamboo, paper, and explosives (paper chief value), are dutiable as manufactures of paper.—T. D. 19904, G. A. 4234.

(*g*) Crucifixes made of wood and paper and decorated with shells and a niche or altar, composed of paper and shells, are manufactures of paper.—T. D. 20041, G. A. 4263.

(*h*) So-called "Chinese paper money," being square pieces of paper coated in the center with a square of metal leaf, for use in joss houses, is dutiable as a manufacture of paper not specially provided for and not under paragraph 398 as metal-coated paper, nor paragraph 402 as paper not specially provided for.—T. D. 23064, G. A. 4927.

(*i*) Mottoes composed of paper, celluloid, and various other materials and embroidered with wool, paper being the component material of chief value, are

dutiable as embroidered articles of which wool is a component material and not as manufactures of paper.—T. D. 23402, G. A. 5039.

(*a*) Initial letters cut or stamped out of paper gilded with gold leaf are dutiable as manufactures of paper, they having been transformed from paper by a process of manufacture which gave them a new name, character, and use.—T. D. 23419, G. A. 5044.

(*b*) Articles known as "borders," made from metal surface-coated paper, are dutiable as manufactures of paper. There being no provision in the tariff act of 1897 for manufactures of surface-coated paper, such articles come within the general provision for manufactures of paper not specially provided for.—T. D. 23421, G. A. 5046.

(*c*) Fluorescent screens made of paper surface coated with a chemical compound, mounted on wooden frames, with a cotton backing, being in chief value of paper, are dutiable as manufactures of paper. The surface-coated paper is to be taken as a single component material, notwithstanding that the compound with which it is coated exceeds in value the basic paper itself.—T. D. 24425, G. A. 5337.

(*d*) Perforated paper—motto paper—is not a manufacture of paper.—T. D. 24426, G. A. 5338.

(*e*) Pasteboard made by pasting together numerous sheets of paper, as distinguished from pressboard, which is made by running pulp through rollers to the required thickness, is dutiable as manufactures of paper.—T. D. 24716, G. A. 5438.

(*f*) Small labels or tickets, known as etiquettes, having the words "No. — yds. —" printed thereon, are dutiable under paragraph 403 as printed matter and are not dutiable under this paragraph as manufactures of paper.—T. D. 24745, G. A. 5456.

(*g*) Hats made of paper and coated with varnish held to be dutiable as manufactures of paper, notwithstanding that the varnish coating was alleged to be more valuable than the paper.—T. D. 24747, G. A. 5458.

(*h*) Lithographically printed wall pockets are dutiable as lithographic prints and not as manufactures of paper.—T. D. 24782, G. A. 5474.

(*i*) So-called parchment cloth, an article composed of parchment paper with a cotton back (paper chief value), is dutiable as a manufacture of paper.—T. D. 24912, G. A. 5542.

(*j*) Adhesive paper imported in small rolls having a metal attachment or appliance to keep same in shape and having a cutter to be used in cutting off the paper in required sizes is not dutiable as paper not specially provided for in paragraph 402, but is dutiable as manufactures of paper under this paragraph.—T. D. 25441, G. A. 5735.

(*k*) Embossed cards colored by spraying are dutiable as manufactures of paper and are not printed matter.—T. D. 26212, G. A. 5987.

(*l*) Unlined strawboard made by pasting together several layers of paper on board, and lined strawboard on which the lining has been pasted after said lining had been separately manufactured, are dutiable under the provisions of this paragraph as manufactures of paper. Unlined strawboard of a single thickness, rolled in said thickness directly from the pulp, and lined strawboard in which the board and its white linings are produced from the pulp in one operation, are dutiable under the provisions of paragraph 402 as paper not specially provided for.—Stratton *v.* Olcovich (reported in T. D. 26339) cited and followed; T. D. 26557, G. A. 6091.

(*a*) Varieties of bristol board shown to be commonly and commercially known, used and treated as drawing paper, are dutiable as drawing paper and not as manufactures of paper.—T. D. 26734, G. A. 6160.

(*b*) Duplex lithographic transfer paper made up of two layers of paper, the lower being plain and the upper coated with a preparation, is dutiable as manufactures of paper. T. D. 24748, G. A. 5459, overruled.—T. D. 27111, G. A. 6288; affirmed without opinion in suit 4212 (T. D. 27773).

(*c*) Wood-shaving paper consisting of wood veneer pasted on a paper back held to be dutiable as a manufacture of paper.—T. D. 24882, G. A. 5529.

(*d*) Paper bags with printing thereon are dutiable as manufactures of paper and not as printed matter.—Kraut *v.* United States (130 Fed. Rep., 392; T. D. 25178).

(*e*) Paper bags with printed matter thereon are dutiable as manufactures of paper and not as printed matter.—Kraut *v.* United States (142 Fed. Rep., 1037; T. D. 26946), affirming 134 id., 701; T. D. 25829, and T. D. 25087, G. A. 5606, followed; T. D 27109, G. A. 6286.

(*f*) Box tops of paper, each embellished with a design embossed thereon and silvered or gilded by blocking from leaf metal, although cut from wall paper, are not dutiable as paper hangings, having ceased to be such, but are dutiable under the provisions of this paragraph as manufactures of paper not specially provided for.—T. D. 27308, G. A. 6352.

(*g*) Bristol board shown to be unfit for use as drawing paper and used chiefly for printing cards, invitations, etc., and manufactured by pasting layers of paper together, is dutiable as manufactures of paper and not as paper not specially provided for.—T. D. 27322, G. A. 6354.

(*h*) Souvenir post cards made of two thicknesses of paper, with a portion of the message side cut out and filled in with rubber, are dutiable as manufactures of paper and rubber.—Meffert *v.* United States (suit 4131, T. D. 27430) followed; T. D. 27570, G. A. 6424.

(*i*) Photograph frames of paper, celluloid, and glass found to be in chief value of paper.—T. D. 27626, G. A. 6442.

(*j*) Religious pictures with easel backs, printed by the lithographic process on paper and covered with a thin coating of transparent celluloid, found to be in chief value of paper.—T. D. 27647, G. A. 6455.

(*k*) Souvenir post cards made by pasting together two or more layers of paper are dutiable as manufactures of paper. Cards with silk or plush backs are dutiable as manufactures of silk and paper (silk chief value).—T. D. 27935, G. A. 6547.

(*l*) Lithographs mounted on cardboard and set into a cardboard mount after the lithographic print as such is complete held to be dutiable, in accordance with the doctrine enunciated in Knauth *v.* United States (T. D. 28184), as manufactures of paper under this paragraph.—T. D. 28292, G. A. 6634.

(*m*) Paper napkins are dutiable as manufactures of paper and not as printed matter.—T. D. 28350, G. A. 6651.

(*n*) So-called lace-paper tops and doilies cut or stamped out of sheets of paper, with or without printed inscriptions thereon, are dutiable as manufactures of paper.—United States *v.* Hensel (152 Fed. Rep., 578; T. D. 27856), affirming in part T. D. 26992, G. A. 6260.

(*o*) Lace-paper tops, doilies, and similar articles which are cut or stamped out of sheets of paper and of which the border or margin is in imitation of lace, while the center is plain or has printed matter thereon, are dutiable as

manufactures of paper and not as paper not specially provided for nor as printed matter.—United States *v.* Hensel (152 Fed. Rep., 578; T. D. 27856) followed; T. D. 28479, G. A. 6674.

DECISIONS UNDER THE ACT OF 1894.

(*a*) Paper boxes for tea, with printed advertisements in ink colors and bronze, are dutiable as manufactures of paper and not as printed matter.—T. D. 17650, G. A. 3698.

(*b*) Slate notebooks made of paper with a coating of prepared silicate or other substance, producing a slate-like surface, are manufactures of paper and not manufactures of surface-coated paper.—T. D. 17641, G. A. 3689.

(*c*) Advertising calendars printed by a lithographic process are dutiable as manufactures of paper and not as lithographic prints, nor as cardboard, etc., nor as paper not provided for, nor printed matter.—T. D. 18730, G. A. 4043.

(*d*) Figures of frogs about 5 feet high, designed as advertising matter, composed of paper, wood, wire, cotton, and straw (paper chief value), are dutiable as manufactures of paper and not as manufactures of wood nor of surface-coated paper.—T. D. 17052, G. A. 3433.

(*e*) Ivy, maple, and fern leaves colored green and white, intended for use of confectioners, composed of paper, metal, and wax (paper chief value), are manufactures of paper.—T. D. 17281, G. A. 3543.

(*f*) Japanese paper napkins are dutiable as manufactures of paper and not as tissue paper. Reversing T. D. 15682, G. A. 2863.—T. D. 16019, G. A. 3043.

(*g*) Certain Japan paper held to be dutiable as a manufacture of paper and not as copying paper.—T. D. 17187, G. A. 3504.

(*h*) Folding pictures in relief, in making the various designs of which the paper is lithographed, embossed, cut out, varnished, and frosted, and the pieces attached, are dutiable as manufactures of paper and not as manufactures of surface-coated paper, nor as lithographic prints, nor as printed matter.—T. D. 16997, G. A. 3425.

(*i*) Circular trays made of strawboard, the bottom covered with surface-coated paper and the front with paper on which a lithographic picture has been printed, are manufactures of paper and not lithographic prints.—T. D. 17048, G. A. 3429.

(*j*) A picture representing a picture and frame, produced by pasting a lithographic print on strawboard and then embossing it, is dutiable as a manufacture of paper.—T. D. 17049, G. A. 3430.

(*k*) Photographic frames arranged to hold two photographs, the front and back joined together with brass hinges, one surface covered with celluloid with floral designs printed in colors and embossed, the other surface and the interior covered with surface-coated paper, the remainder of the frame composed of paper, cotton, glass, and metal, paper other than surface-coated paper being chief value, held dutiable as a manufacture of paper and not as a manufacture of pyroxylin.—T. D. 17259, G. A. 3521.

(*l*) Paper picture frames, the back of plain paper and the ornamental front produced from plain paper by lithographing it in colors and embossing and varnishing it, are dutiable as manufactures of paper.—T. D. 17049, G. A. 3430.

(*m*) Paper picture frames, the ornamental front produced from plain paper by lithographing it in colors and then embossing and varnishing it, with surface-coated paper on the back (the plain paper chief value), are manufactures of paper and not surface-coated paper.—T. D. 17049, G. A. 3430.

(*a*) Colored paper bags or envelopes designed for use in holding and exhibiting embroideries and not suitable for use as coverings for letters are manufactures of papers and not envelopes.—T. D. 12788, G. A. 1384; T. D. 13782, G. A. 1976.

(*b*) Bottle caps, being completed articles fitted for specific use, can not be classified as printed matter, but are manufactures of paper.—T. D. 11554, G. A. 729.

(*c*) Boxes for handkerchiefs, made of stiff paper, covered with surface-coated paper with lithographic prints pasted thereon, held to be dutiable as manufactures of paper and not as surface-coated paper nor as lithographic prints.—T. D. 11831, G. A. 822.

(*d*) Boxes of various shapes and sizes known as shell boxes are manufactures of paper.—T. D. 12924, G. A. 1475.

(*e*) So-called "crackers" or mottoes made in the form of caps held to be manufactures of paper and not toys.—T. D. 14397, G. A. 2281.

(*f*) Calender rollers held to be manufactures of paper and not of metal.—T. D. 16202, G. A. 3081.

(*g*) Chinese fireworks, such as rockets, Roman candles, etc. (paper chief value), are dutiable as manufactures of paper and not as fireworks.—T. D. 15227, G. A. 2720.

(*h*) An easel frame for a photograph held to be a manufacture of paper.—T. D. 11683, G. A. 788.

(*i*) An engineer's slide rule, consisting of a movable wood cylinder and wood base mounted with metal, with paper scales attached to the cylinder and cross bar, by means of which the computations are made, held to be dutiable as a manufacture of paper and not a manufacture of metal. The value of the paper in the condition in which it is found in the merchandise is to be taken in estimating as to the component material of chief value.—T. D. 14308, G. A. 2237.

(*j*) Gelatin-coated paper is a manufacture of paper and not surface-coated paper.—T. D. 11685, G. A. 790.

(*k*) So-called paper "hairpins," being diminutive paper umbrellas, are manufactures of paper and not toys.—T. D. 18012, G. A. 3856.

(*l*) Japanese paper fans, the paper being colored and tinted with ink by a process of printing, and not commercially known as surface-coated paper, are manufactures of paper and not manufactures of surface-coated paper.—T. D. 14378, G. A. 2262.

(*m*) Small Japanese paper lanterns held to be manufactures of paper and not toys.—T. D. 13972, G. A. 2077.

(*n*) Japanese scrolls, wall hangings, and splashers composed of paper, wood, and cotton (paper chief value), having stenciled thereon birds, flowers, and human figures, are manufactures of paper and not paintings.—T. D. 12808, G. A. 1404; reversed, T. D. 14818, G. A. 2501.

(*o*) Certain Japanese folding screens composed of wood, metal, cotton, and paper (paper chief value), are manufactures of paper.—T. D. 12966, G. A. 1517.

(*p*) Diminutive Japanese paper umbrellas chiefly used as ornaments held dutiable as manufactures of paper and not as toys.—T. D. 14321, G. A. 2250.

(*q*) "Giant umbrellas," large Japanese paper umbrellas, being many colored, fantastically decorated articles of huge size, covered with paper, in the form of umbrellas, but not used or intended for use as such, are dutiable as manu-

factures of paper and not as umbrellas. T. D. 11829, G. A. 820, reversed.—T. D. 13063, G. A. 1568; China and Japan Trading Company *v.* United States (C. C.), (66 Fed. Rep., 733); affirmed, United States *v.* China and Japan Trading Co. (C. C. A.), (71 Fed. Rep., 864).

(*a*) Japanese paper umbrellas and parasols composed of bamboo frames covered with paper, decorated in bright colors, with figures of birds, etc. (paper chief value), are dutiable as manufactures of paper and not as umbrellas.—T. D. 18012, G. A. 3856; T. D. 18729, G. A. 4042.

(*b*) Notebooks with mirrors attached held dutiable as manufactures of paper and not as mirrors.—T. D. 15029, G. A. 2606.

(*c*) Slate memorandum books made of paper with a coating of prepared silicate, producing a slate-like surface, and having a leather loop attached to the edge for holding a pencil of slate, specially prepared for use with the book, the book and pencil forming a single article, being bought and sold together, are dutiable as entireties and, paper being chief value, are manufactures of paper.—T. D. 12442, G. A. 1180.

(*d*) Printed paper labels produced by lithographic process from stone or zinc are not dutiable as manufactures of paper.—T. D. 15021, G. A. 2598.

(*e*) Leatherette cases furnished with needles (paper chief value), invoiced as entireties, held dutiable with their contents as manufactures of paper.—T. D. 12107, G. A. 969.

(*f*) Artificial leaves made of paper held dutiable as manufactures of paper and not as artificial flowers. Reversing T. D. 11181, G. A. 540.—In re Zeimer (C. C.), (66 Fed. Rep., 740).

DECISIONS UNDER THE ACT OF 1883.

(*g*) Albums of cabinet size containing each nine paper leaves, about one-eighth of an inch in thicknesss, bound in book form, faced with satin, and the whole covered with cotton-back silk plush, the paper being fifty times the silk in quantity, found to contain paper as the component of chief value and held to be dutiable as manufactures of paper and not as manufactures of silk.—T. D. 10513, G. A. 163.

(*h*) Albums of paper and leather (paper chief value) are manufactures of paper.—T. D. 13054, G. A. 1559.

(*i*) Paper subjected to a smearing or covering of color and stamped to indicate embossed cambric, being fitted for a special use by bookmakers and unsuited to the ordinary uses of paper, is dutiable as a manufacture of paper and not as paper.—T. D. 10523, G. A. 173; modified, T. D. 10648, G. A. 232.

(*j*) Slate books, viz, memorandum books of which paper is a component material, of various sizes, from 3 by 6 to 8 by 5 inches, having two covers and from one to three leaves of paper coated with a black surface, capable of being written upon with a slate pencil; and "parchment slates," being likewise composed of paper, in one or more folds, and covered with a white composition, to be written upon with a lead pencil, are dutiable as manufactures of paper and not under paragraph 410, act of 1883.—Keary *v.* Magone (C. C.), (40 Fed. Rep., 873).

(*k*) Photographic albums made of paper, leather, metal clasps, and plated clasps, the paper worth more than all the rest of the material put together, are dutiable as manufactures of paper or of which paper is a component material not specially enumerated or provided for, and not as manufactures and articles of leather.—Liebenroth *v.* Robertson (144 U. S., 35).

(*a*) Ice cases consisting of paper cups set in rosette-shaped paper frames, held by cords fastened on opposite sides, intended for use at tables in serving ices or other confections, are manufactures of paper and not paper boxes.—T. D. 10888, G. A. 383.

(*b*) Japanese paper lanterns held to be manufactures of paper.—T. D. 11229, G. A. 588.

(*c*) Artificial leaves made of paper are dutiable as manufactures of paper and not as artificial flowers. Reversing T. D. 11182, G. A. 541; T. D. 12376, G. A. 1148.—In re Zeimer (C. C.), (66 Fed. Rep., 740).

(*d*) A white paper specially prepared by a bath of sulphuric acid, rendering it impervious to grease and moisture and suitable for lining cases and boxes, not commercially known as sheathing paper, is dutiable as a manufacture of paper and not as sheathing paper nor as paper not specially provided for.—T. D. 10521, G. A. 171.

(*e*) Screens composed of paper as their component material of chief value, and of wood and metal, which were used on floors of dwelling houses or other places to intercept heat, light, or moving air, or to conceal portions of rooms or objects, and which are known in trade and commerce as paper screens, are dutiable as manufactures of paper and not under the provision for all other mats not exclusively of vegetable material, screens, hassocks, and rugs. Affirming the judgment of the Circuit Court.—Magone *v.* American Trading Co. (C. C. A.), (57 Fed. Rep., 394).

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*f*) Perforated cardboard on which are printed sentences or mottoes to be filled with embroidery are manufactures of paper and not printed matter.—Weihenmyer *v.* Arthur (22 Int. Rev. Rec., 368; 29 Fed. Cas., 595).

(*g*) Cardboard on which is imprinted in colors an ornamental design or patent for the purpose of showing the method of embroidering the patent upon canvas is a manufacture of paper and not printed matter.—Id.

SCHEDULE N.—SUNDRIES.

1897 **408.** Beads of all kinds, not threaded or strung, thirty-five per centum ad valorem; fabrics, nets or nettings, laces, embroideries, galloons, wearing apparel, ornaments, trimmings and other articles not specially provided for in this act, composed wholly or in part of beads or spangles made of glass or paste, gelatin, metal, or other material, but not composed in part of wool, sixty per centum ad valorem.

1894 99. Beads, loose, strung, or carded, ten per centum ad valorem.

1890 445. Glass beads, loose, unthreaded or unstrung, ten per centum ad valorem.

1883 396. Beads, and bead ornaments of all kinds, except amber, fifty per centum ad valorem.

640. Amber beads * * *. (Free.)

DECISIONS UNDER PARAGRAPH 408, ACT OF 1897.

(*h*) Rosaries consisting of wooden beads strung upon metal, having a cross attached and used in devotional exercises, are dutiable as composed in part of beads and not according to the component material of chief value.—T. D. 19036, G. A. 4084.

(*i*) Strings of variegated beads pendent from a wooden superstructure made from cotton strings rolled in rice-flour dough, the dough being divided

and stamped into forms of beads, are dutiable as beads. (These are rice-beaded curtains).—T. D. 19495, G. A. 4189.

(*a*) Imitations of diamonds and other precious stones or semiprecious stones, made of hexagonal, square, circular, and elliptical forms of glass, pierced with two holes on opposite sides of the articles, also hollow, spherical, half-spherical, and oval or elliptical forms of white and oxidized glass, pierced with holes on opposite sides, and the interior coated with preparations of fish scales, giving the iridescent appearance of pearls, are all beads and, when not strung, dutiable at 35 per cent; when strung, 60 per cent.—T. D. 19492, G. A. 4186.

(*b*) Square and round black glass beads strung on threads or cords, and small glass beads of different colors so arranged on double threads as each head is looped and securely held in place apart from the others, are dutiable at 60 per cent.—T. D. 19492, G. A. 4186.

(*c*) Beads made of amber and also of metal, strung on threads or cords, either in strings or bunches, are dutiable as articles composed in part of beads and not according to the component material.—T. D. 21053, G. A. 4418.

(*d*) Beads not threaded or strung, composed of amethyst, garnet, crystal, or other so-called semiprecious stones, are dutiable as beads and not under paragraph 435 as precious stones nor under paragraph 115 as manufactures of garnet, etc.—T. D. 21054, G. A. 4419.

(*e*) Beads of various colors made of dough, paste, or other plastic substance, on threads or cords in length suitable for necklaces, are dutiable as beads strung or under paragraph 434 as jewelry and not under paragraph 112 as manufactures of paste nor under paragraph 435 as precious stones.—T. D. 21287, G. A. 4458.

(*f*) Coral beads of graduated sizes suitable for necklaces, "not threaded or strung," are dutiable as beads, the provision for beads not threaded or strung being more specific than paragraph 115 for manufactures of coral or paragraph 434 for jewelry.—T. D. 21879, G. A. 4619.

(*g*) Ornaments, trimmings, and other articles composed in part of gelatin spangles are dutiable as articles composed wholly or in part of spangles and not as manufactures of gelatin. "Articles made in part of spangles" is a specific enumeration of a definite thing and must prevail over "articles made in chief value of gelatin."—T. D. 23442, G. A. 5055.

(*h*) Strung beads composed of metal, with one of the strings passed through and over the beads so as to keep them in place and prevent their sliding along the string, are dutiable as manufactures of metal under paragraph 193 and not as articles composed of beads.—T. D. 23681, G. A. 5126, followed; T. D. 24013, G. A. 5210.

(*i*) Spangled trimmings of horsehair are dutiable under this paragraph and not as trimmings of which wool is a component material.—Veit *v.* United States (121 Fed. Rep., 205), followed; T. D. 24639, G. A. 5411.

(*j*) Feathers beaded and spangled are ornamental feathers and not beaded or spangled articles.—T. D. 24766; G. A. 5465.

(*k*) Chains of wooden beads connected by links of steel or iron and having a swivel hook and ring attached are dutiable as articles composed wholly or in part of beads.—T. D. 25018, G. A. 5586.

(*l*) Glass beads unstrung, colored or tinted to imitate precious stones, are dutiable under this paragraph and not as imitation precious stones under paragraph 435.—T. D. 25088, G. A. 5607.

(*a*) Imitations of precious stones with foil backs drilled through with two holes held not to be beads.—T. D. 25267, G. A. 5671.

(*b*) Glass pendants composed of two pieces of glass, one about 2½ inches in length, the other octagonal in shape and half an inch in diameter, fastened together by small brass wires, are not beads.—T. D. 25377, G. A. 5704.

(*c*) Glass articles, cut and colored black, intended for use as pendants in the manufacture of fringes and trimmings, and exceeding 1 inch in dimensions, are dutiable as articles of glass cut under paragraph 100.—T. D. 25696, G. A. 5819.

(*d*) Glass beads assorted and put up in small packages, but not threaded or strung, are dutiable at 35 per cent under this paragraph.—T. D. 25708, G. A. 5820.

(*e*) Curtains composed in chief value of beads made from nuts are dutiable as beaded articles.—T. D. 26707, G. A. 6150.

(*f*) Curtains composed of beads and short lengths of colored bamboo, strung on cotton cords pendent from wooden frames which constitute the upper part of the curtain, are dutiable under this paragraph when of greater value than 3 yen per pair and under paragraph 208 when valued at 3 yen or less per pair.—T. D. 27239, G. A. 6322.

(*g*) Crowns and trimmings designed for millinery use, ornamented with gelatin spangles, the latter being the component material of chief value, are dutiable as articles composed in part of spangles and not as manufactures of gelatin.—Metzger *v.* United States (146 Fed. Rep., 132; T. D. 27187), affirming 141 id., 381; T. D. 26458, and T. D. 25578, G. A. 5788, followed; T. D. 27240, G. A. 6323.

(*h*) Small fancy articles, such as watch pockets, etc., made of polished black and red seeds, strung by needles on cotton threads, and to some extent presenting the appearance of beaded goods, are not dutiable as beaded articles, but as unenumerated manufactured articles.—T. D. 27257, G. A. 6332.

(*i*) Wearing apparel composed in chief value of buckskin, ornamented with beads, is dutiable under this paragraph as beaded wearing apparel and not under paragraph 450 as manufactures in chief value of leather.—T. D. 27293, G. A. 6343.

(*j*) Imitation precious stones backed with foil and pierced through in two places near opposite edges are not commercially known as beads and are dutiable as imitation precious stones.—T. D. 27420, G. A. 6380.

(*k*) Fringes designed for ornamenting lamp shades, composed of glass tubes gilded or silvered for ornamental purposes, or beads strung on cotton cords and attached to cotton webbing, are dutiable either as articles of glass decorated or as beaded articles.—T. D. 27454, G. A. 6391.

(*l*) Ornaments made of metal thread, metal spangles, and cotton filling held to be dutiable as spangled ornaments.—T. D. 27608, G. A. 6438.

(*m*) Bags made in chief value of leather, but in part of beads, are more specifically provided for as articles in part of beads than as manufactures of which leather is the component material of chief value.—United States *v.* Guthman et al. (159 Fed. Rep., 273; T. D. 28541).

(*n*) Metal beads strung are not dutiable as articles composed of beads, but as manufactures of metal.—Steinhardt *v.* United States (113 Fed. Rep., 996), reversing T. D. 21053, G. A. 4418, followed; T. D. 23681, G. A. 5126.

(*o*) Strung beads are not dutiable as articles composed of beads, but are dutiable as manufactures of the material out of which they are made, and

strung beads made of colored glass wherein the coloring does not amount to ornamentation or decoration are dutiable as manufactures of glass.—T. D. 23794, G. A. 5162.

(*a*) Metal beads temporarily strung held to be dutiable as manufactures of metal and not as beads not threaded or strung nor as articles composed of beads.—T. D. 24512, G. A. 5360.

(*b*) Glass beads permanently or temporarily strung are dutiable as manufactures of glass.—T. D. 25291, G. A. 5677.

(*c*) Beads temporarily strung held to be dutiable as beads not threaded or strung.—United States *v.* Buettner (133 Fed. Rep., 163), affirming Buettner *v.* United States (T. D. 25467), and reversing T. D. 24512, G. A. 5360.

(*d*) Wooden beads of the description usually employed in the manufacture of rosaries, strung on silk cords, are dutiable as manufactures of wood and not as articles composed of beads.—T. D. 26180, G. A. 5971.

(*e*) Imitation pearls of small size, matched and temporarily strung, but not fitted with any metal attachment incident to necklaces, held to be dutiable as manufactures of paste and not as jewelry or as articles composed of beads.—T. D. 26817, G. A. 6189.

(*f*) Elastic belts ornamented with glass beads, silk the component material of chief value, are dutiable as beaded wearing apparel.—T. D. 27868, G. A. 6528.

(*g*) Bags and purses composed of a cotton or silk foundation, covered more or less completely with beads and fitted with a metal frame and chain, though metal is the component material of chief value, are dutiable as articles composed wholly or in part of beads, that being a more specific provision than the one for articles composed wholly or in part of metal.—T. D. 28103, G. A. 6578.

(*h*) Beads of metal or glass temporarily strung are dutiable as manufactures of those materials and not as beads unstrung.—Frankenberg *v.* United States (206 U. S., 224; T. D. 28189), affirming 146 Fed. Rep., 63; T. D. 27188, and 144 Fed. Rep., 704; T. D. 26455 and T. D. 25891, G. A. 5878, and in effect overruling United States *v.* Buettner (133 Fed. Rep., 163; T. D. 25787), followed; T. D. 28221, G. A. 6610.

(*i*) Curtains made of wood, cotton cord, and rice paste, the latter formed into regularly shaped particles closely resembling small beads in appearance, are dutiable by similitude as beaded articles.—T. D. 28257, G. A. 6628.

(*j*) Strung glass beads one-half filled, three-quarters filled, or wholly filled with wax found to be composed in chief value of wax. T. D. 28254, G. A. 6625, modified.—T. D. 28297, G. A. 6639.

(*k*) Necklaces composed of amber beads permanently strung, fitted with amber screw swivels and having no metal parts attached thereto, are dutiable as articles composed of beads.—T. D. 28390, G. A. 6657.

(*l*) Imitation pearls pierced or drilled are dutiable as beads and not as imitation precious stones.—T. D. 26554, G. A. 6088.

(*m*) Drilled opal balls are dutiable as precious stones cut and not as beads.—United States *v.* Gem Company (142 Fed. Rep., 283; T. D. 26491), affirming T. D. 25549, G. A. 5776, followed; T. D. 26586, G. A. 6097.

(*n*) Gelatin spangles permanently strung on cotton cords, designed for use in the manufacture of trimmings, are ejusdem generis with the spangled articles enumerated in this paragraph and are dutiable thereunder. T. D. 25695, G. A. 5818, affirmed.—Hirsch *v.* United States (141 Fed. Rep., 380; T. D. 26400).

DECISION UNDER THE ACT OF 1894.

(*a*) Rosaries are dutiable as manufactures of glass, shell, metal, or wood, respectively, according to the material of chief value, and not as beads strung.—T. D. 15728, G. A. 2909.

(*b*) Beads include only articles (in all forms) not exceeding 1 inch in diameter and having a hole through the material.—T. D. 16103, G. A. 3067.

(*c*) Articles of glass in the form of stars, crescents, commas, pears, etc., unstrung, not exceeding 1 inch in dimension, pierced, are glass beads.—T. D. 16103, G. A. 3067.

(*d*) Glass beads strung on two cords or threads composed of cotton or silk (the glass beads chief value), used in the manufacture of dress trimmings, are dutiable as glass beads strung.—T. D. 16857, G. A. 3376.

(*e*) Glass beads strung on wire, imported in pieces of 104 yards each, are commercially known as strung beads and dutiable as such.—T. D. 17397, G. A. 3588.

(*f*) Beaded net lace made of silk is dutiable as bead, beaded, or jet trimmings or ornaments and not under paragraph 301 (1894) as laces.—Morrison *v.* United States (C. C. A.), (107 Fed. Rep., 113).

(*g*) Laces, including flouncings, insertings, gimps, nets, or nettings, ornaments and other articles, composed of a foundation of netting and other fabrics, made wholly or in chief value of silk, or of silk and cotton or other vegetable fiber or substance, ornamented or enriched with glass, gelatin, or metal beads, spangles, etc., in different colors, are dutiable at 35 per cent as "manufactures * * * known commercially as bead, beaded, or jet trimmings or ornaments," and not at 50 per cent as held in T. D. 16092, G. A. 3056; T. D. 16224, G. A. 3103; T. D. 16225, G. A. 3104; T. D. 16229, G. A. 3108; T. D. 16406, G. A. 3195. See Morrison *v.* United States (107 Fed. Rep., 113).—T. D. 23232, G. A. 4978.

(*h*) Articles used by women as hair or hat ornaments, and which are composed of a hairpin of black horn surmounted with an imitation of large butterflies made of metallic spangles in imitation of gold, small bits of bird feathers, small iron wire, and silk chenille, tape, and thread, the spangles being the component material of chief value, are dutiable as ornaments.—T. D. 23261, G. A. 4987.

DECISIONS UNDER THE ACT OF 1890.

(*i*) Jewel beads, oval beads, nail-head beads, and bugles, composed of forms of glass not larger than one-half an inch in diameter, and of different colors in imitation of precious stones, jet, and metal, pierced with two holes in the under surface or one hole through the center, held to be beads unstrung.—T. D. 10891, G. A. 386.

(*j*) Glass beads designed for use in making bead trimmings or ornaments, loose and unstrung, are dutiable as beads.—T. D. 12425, G. A. 1163.

(*k*) Small spherical-shaped pieces of unpolished glass, colored black and known as "one-hole beads," are dutiable as beads unstrung.—T. D. 13291, G. A. 1671.

(*l*) Beads of glass, colored black, made in the shape of stars, crescents, and pendants, pierced with holes by means of which they can be threaded or strung, are glass beads unthreaded and unstrung.—T. D. 13309, G. A. 1689.

(*a*) Flat glass beads known as nail-head beads, fastened upon cards with threads to protect edges from being broken and chipped, are beads unstrung.—T. D. 11885, G. A. 876; T. D. 14829, G. A. 2512.

(*b*) Colored glass disks not dutiable as beads.—T. D. 15408, G. A. 2797.

DECISIONS UNDER THE ACT OF 1883.

(*c*) Imitation jet beads strung upon wire, commercially known as bead trimmings, are dutiable as bead ornaments and not as manufactures of jet.—T. D. 10330, G. A. 51.

(*d*) Leaf-shaped articles of coarse cotton covered with small gold-colored glass beads, interspersed with larger ones, are dutiable as bead ornaments and not as manufactures of glass and cotton, glass chief value.—T. D. 10541, G. A. 191.

(*e*) Rosaries of amber beads and silver crosses and chains (the beads chief value) are dutiable as bead ornaments and not as amber beads.—T. D. 10930, G. A. 425.

(*f*) Agate eyelets, consisting of bits of agate one-fourth of an inch long and one-eighth of an inch in diameter, oval shaped, with bevel edges and fully pierced, held to be beads.—T. D. 11047, G. A. 490.

(*g*) Nail-head beads, consisting of oval-shaped pieces of colored glass about the size of grains of wheat are bead ornaments.—T. D. 11339, G. A. 622.

(*h*) Passementerie beaded trimmings such as are ordinarily bought and sold by the yard, composed of silk ornamented with beads of glass, and similar goods ornamented with beads of metal, are dutiable as bead ornaments, that being a more specific enumeration than manufactures of glass, metal, or other material.—T. D. 11878, G. A. 869.

(*i*) Beaded ornaments and trimmings, such as galloons, wings, and crowns, made of beads composed of imitation jet or glass and strung upon wire, suitable for use as trimmings or making or ornamenting hats, held dutiable as bead ornaments.—T. D. 12376, G. A. 1148.

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*j*) Rosaries composed of beads of glass, wood, metal, steel, bone, ivory, silver, or mother-of-pearl, each rosary having a chain and cross of metal, are dutiable at 50 per cent under the head of "beads and bead ornaments," the duties on the manufactures of the articles of which the articles are composed and on the manufactures of the metal of the chain and cross being less than 50 per cent; and R. S., 2499, requiring that "on all articles manufactured of two or more materials the duty shall be assessed at the highest rate at which any of its component parts may be chargeable; and rosaries not being an enumerated article. (The importer claimed that the articles were dutiable according to the component material.)—Benziger *v.* Robertson (122 U. S., 211).

409. Braids, plaits, laces, and willow sheets or squares, composed wholly of straw, chip, grass, palm leaf, willow, osier, or rattan, suitable for making or ornamenting hats, bonnets, or hoods, not bleached, dyed, colored or stained, fifteen per centum ad valorem; if bleached, dyed, colored or stained, twenty per centum ad valorem; hats, bonnets, and
1897 hoods, composed of straw, chip, grass, palm leaf, willow, osier, or rattan, whether wholly or partly manufactured, but not trimmed, thirty-five per centum ad valorem; if trimmed, fifty per centum ad valorem. But the terms "grass" and "straw" shall be understood to mean these substances in their natural form and structure, and not the separated fiber thereof.

1894 { 417. Braids, plaits, laces, and similar manufactures composed of straw, chip, grass, palm leaf, willow, osier, or rattan, suitable for making or ornamenting hats, bonnets, and hoods. (Free.)
624. Sparterre, suitable for making or ornamenting hats. (Free.)

1890 { 518. Braids, plaits, laces, and similar manufactures composed of straw, chip, grass, palm leaf, willow, osier, or rattan, suitable for making or ornamenting hats, bonnets, and hods. (Free.)
711. Sparterre, suitable for making or ornamenting hats. (Free.)

1883 { 400. Bonnets, hats, and hoods for men, women, and children, composed of chip, grass, palm leaf, willow, or straw, or any other vegetable substance, hair, whalebone, or other material, not specially enumerated or provided for in this act, thirty per centum ad valorem.
448. Hats, and so forth, materials for: Braids, plaits, flats, laces, trimmings, tissues, willow sheets and squares, used for making or ornamenting hats, bonnets, and hoods, composed of straw, chip, grass, palm leaf, willow, hair, whalebone, or any other substance or material, not specially enumerated or provided for in this act, twenty per centum ad valorem.
792. Sparterre, for making or ornamenting hats. (Free.)

DECISIONS UNDER PARAGRAPH 409, ACT OF 1897.

(*a*) Plateaux or plaques made of chip by plaiting in concentric circles, forming discs about 17 inches in diameter, are dutiable at 35 per cent.—T. D. 20844, G. A. 4380.

(*b*) Hats, bonnets, and hoods, the bodies of which are composed wholly of straw, chip, grass, palm leaf, willow, osier, or rattan, or of which a combination of these substances or either of them is the component of chief value, are if trimmed dutiable at 50 per cent, irrespective of the value of the trimmings as compared with the value of the article without the trimming.—T. D. 21502, G. A. 4525.

(*c*) Hats, bonnets, and hoods, of which other substances than straw, grass, chip, palm leaf, willow, osier, or rattan are the component materials of chief value, whether trimmed or not, are dutiable under the appropriate provisions for wearing apparel according to their component material.—T. D. 21502, G. A. 4525.

(*d*) Braids for making or ornamenting hats, bonnets, hoods, composed of dyed chip and fancy plaited straw, which, though cleaned, split, and plaited, is in its natural form and structure, are dutiable at 20 per cent.—T. D. 21861, G. A. 4617.

(*e*) Men's hats composed of plaited straw, known as Panama hats, finished with stitched leather lining or sweat band, and otherwise complete and ready for use, but not provided with an outer crown band of silk or other material, such as usually forms a part of the trimming of men's hats, are dutiable as trimmed and not as untrimmed hats.—T. D. 22727, G. A. 4841.

(*f*) Mexican hats, composed of plaited and braided, bleached, unbleached, and variously colored straw, the base of the crown and outer border of the brim being trimmed with wide ornamental braids of the same or similar material as the body of the hat, are dutiable as trimmed and not as untrimmed hats.—T. D. 22728, G. A. 4842.

(*g*) Hats, bonnets, and hoods, the bodies of which are composed of many of the substances mentioned in this paragraph, are when trimmed dutiable at 50 per cent thereunder, irrespective of the value of the trimming as compared with the value of the article without the trimming.—T. D. 25440, G. A. 5734.

(*a*) Woven fabrics of grass cloth do not fall within the terms of this paragraph, the grass not being in its natural form and structure, but in the form of a separated fiber.—T. D. 26265, G. A. 6009.

(*b*) Chip and straw braids, plaits, or laces, stitched or sewed together with a cotton thread, are by reason of such cotton-thread component not to be considered as composed wholly of straw or chip, and are therefore excluded from the provisions of this paragraph and are dutiable as manufactures of chip and straw under paragraph 449.—Schmitz *v.* United States (146 Fed. Rep., 127; T. D. 27000), affirming 136 id., 268; T. D. 25895, followed; T. D. 27343, G. A. 6361.

(*c*) Circular plateaux made of straw and which only require to be blocked or otherwise shaped by the milliner to become completed hats are dutiable under the provision herein for "hats, bonnets, and hoods composed of straw * * * whether wholly or partly manufactured, but not trimmed."—United States *v.* Schiff (145 Fed. Rep., 1023; T. D. 27227), affirming 140 id., 63; T. D. 26457, and reversing T. D. 25459, G. A. 5738, distinguished; T. D. 27718, G. A. 6481.

(*d*) Horsehair hats are not similar in material, quality, or texture to hats made of any of the substances enumerated in this paragraph.—T. D. 28217, G. A. 6606.

(*e*) Rectangular shapes about 18 by 36 inches in dimensions, composed of wide braids or plaits of straw, are not dutiable as hats, bonnets, or hoods partly manufactured under this paragraph, but as straw braids or plaits suitable for making or ornamenting hats. T. D. 25459, G. A. 5738, reversed.—United States *v.* Schiff (145 Fed. Rep., 1023; T. D. 27227), affirming 140 id., 63; T. D. 26457.

(*f*) Straw lace sewn or bound with cotton thread is by reason of the presence of the cotton component, small though the relative cost of the latter may be, not "composed wholly" of straw, and hence is excluded from the provisions of this paragraph.—Schmitz *v.* United States (146 Fed. Rep., 127; T. D. 27000), affirming 136 id., 268; T. D. 25895.

DECISIONS UNDER THE ACT OF 1894.

(*g*) Cuba braids of bast are free as braids composed of chip and not dutiable as braids composed of vegetable fiber.—T. D. 16424, G. A. 3213.

(*h*) Braids for hats, etc., composed in part of material other than those specified in this paragraph are not free. The rule of commercial designation is not applicable to articles provided for in this paragraph.—T. D. 18723, G. A. 4036.

(*i*) Hats composed of bamboo, straw, grass, or wood fiber, by continuous plaiting, complete except blocking, are not free as braids, plaits, laces, or similar manufactures, but are dutiable respectively under paragraphs 181 and 352.—T. D. 18614, G. A. 4012.

(*j*) The word "suitable" must be construed to limit the free entry of braids composed of straw, grass, etc., to such as are suitable for the purposes named in this paragraph.—T. D. 17267, G. A. 3529.

DECISIONS UNDER THE ACT OF 1890.

(*k*) Chip plaits or plateaux, made of a split wood or French chip, known as paille de yiz, used for trimming hats, is free.—T. D. 12039, G. A. 952.

(*l*) Straw cloth, consisting of straw twisted into coarse threads and bound with strands of cotton, forming a loose fabric resembling lace, used in making

or trimming ladies' hats, is free and not dutiable as a manufacture of straw.—T. D. 14402, G. A. 2286.

(*a*) Straw hat braids containing a slight percentage of cotton are free and not dutiable as manufactures of straw.—T. D. 14699, G. A. 2421.

(*b*) Colored braids for ornamenting hats, bonnets, and hoods, composed of straw and chips of wood, are free and not dutiable as manufactures of vegetable fiber.—T. D. 15324, G. A. 2758.

(*c*) Straw plateaux, braided disks about fifteen inches in diameter, completed hats except that they are neither shaped nor trimmed, are free and not dutiable as manufactures of straw.—T. D. 16343, G. A. 3172.

(*d*) Braids for making and ornamenting hats, composed in chief value of some of the materials named in this paragraph, are free.—T. D. 16636, G. A. 3281.

(*e*) Braids composed of straw and chip, which are suitable for ornamenting hats, hoods, and bonnets, are free and not dutiable as manufactures of wood.—T. D. 17747, G. A. 3733.

(*f*) Braids for hats, etc., composed in part of material other than those specified in this paragraph are not free. The rule of commercial designation is not applicable to articles provided for in this paragraph.—T. D. 18723, G. A. 4036.

(*g*) "Plateaux" or "flats" manufactured from plaits of straw, are free and not dutiable as manufactures of straw.—Worthington *v.* United States (C. C.), (86 Fed. Rep., 118).

(*h*) "Plateaux" which are braids or plaits of straw sewed or woven together into an oval form and used for making women's hats, but have to be manipulated into the desired form and pressed or wired so as to retain that form, and are then trimmed, are free and not dutiable as manufactures of straw.—United States *v.* Bacharach (C. C. A.), (92 Fed. Rep., 990).

(*i*) The provision herein for braids composed of straw includes braids of straw and cotton, straw constituting over 71 per cent in quantity and about three-fourths in value of the goods.—United States *v.* Rheims (89 Fed. Rep., 1020), affirming T. D. 28143.

DECISIONS UNDER THE ACT OF 1883.

(*j*) Tam O'Shanters, Brights, Windsors, Belmonts, etc., commercially known as caps and not as bonnets or hoods, being knotted goods made of worsted, are not dutiable as bonnets or hoods under this paragraph or by similitude.—T. D. 10562, G. A. 212.

(*k*) Wool knit hoods are dutiable as hoods and not as manufactures of wool.—Stodder *v.* Spalding (24 Fed. Rep., 89).

(*l*) It was proper for the collector to show that Scotch bonnets were not known immediately before or on March 3, 1883, in trade and commerce as "bonnets for men."—Toplitz *v.* Hedden (146 U. S., 252).

(*m*) Artificial fruits, with artificial stems and leaves, used only for trimming and ornamenting ladies' hats and bonnets, are dutiable as trimmings for hats, bonnets, and hoods, and not as ornamental feathers, flowers, etc.—Marsh *v.* Seeberger (30 Fed. Rep., 422).

(*n*) This paragraph does not require that trimmings for hats in order to be strictly dutiable at 20 per cent shall be composed of any particular material.

It is the use for which they are intended and to which they are applied that furnishes the criterion by which they are to be assessed.—Id.

(*a*) Though goods are made expressly for the purpose of being used by milliners in making and ornamenting hats, bonnets, etc., yet if they have become adapted to other uses to such an extent that the jury can say that their chief and principal use is not in the making and ornamenting of hats, etc., there is a failure to show that they ought to have been classed as hat ornaments merely.—Fisk *v.* Seeberger (D. C.), (38 Fed. Rep., 718).

(*b*) Though goods are used chiefly and solely in the manufacture of hats, bonnets, etc., if they are bead ornaments or are composed of silk or other metal they are dutiable under the specific clause relating to such article.—Walker *v.* Seeberger (C. C.), (38 Fed. Rep., 724).

(*c*) Artificial flowers stuck into a little stand or box and salable as ornaments and not good enough for millinery uses, but resembling flowers so used more than any other article, are dutiable as bearing a similitude to flowers used for hat trimmings.—Walker *v.* Seeberger (C. C.), (38 Fed. Rep., 724).

(*d*) This paragraph includes goods known respectively as "chinas" and "mercalines" and principally used for lining hats, if such goods are trimmings and are chiefly used for making or ornamenting hats, bonnets, and hoods.—Meyer *v.* Cadwalader (C. C.), (49 Fed. Rep., 19); Hartranft *v.* Meyer (149 U. S., 544).

(*e*) The term "trimmings" should not, under the evidence, be given any technical or particular commercial meaning, but should receive its proper signification and common import as used and applied in ordinary life.—Meyer *v.* Cadwalader (C. C.), (49 Fed. Rep., 19).

(*f*) The mere fact that chinas and mercalines are bought and sold by those particular names and are called "linings" does not necessarily exclude them from the class of trimmings if they are in fact trimmings chiefly used for making or ornamenting hats, bonnets, and hoods.—Id.

(*g*) The fact that the articles are imported by the piece and must be cut up before they are actually applied to use in making or ornamenting hats, bonnets, and hoods does not exclude them from the class of trimmings if they are distinctly adapted and chiefly used for trimming hats, bonnets, and hoods, and are not specially enumerated or provided for.—Id.

(*h*) Hat trimmings are dutiable under this paragraph and not under the silk act of February 8, 1875, notwithstanding that silk is chief value and they contain less than 25 per cent of cotton.—Id.

(*i*) Whether this paragraph includes certain gauzes, crepons, crepes, satins, and velvets depends upon two considerations, viz, whether the particular goods are trimmings and whether their chief use was in making or ornamenting hats, bonnets, and hoods.—Meyer *v.* Cadwalader (C. C.), (49 Fed. Rep., 26).

(*j*) The collector having decided that, under the evidence, the goods in suit were trimmings, this question is narrowed to the single inquiry as to their chief use.—Id.

(*k*) Velvet ribbons made of silk and cotton (silk chief value), known as "trimmings" chiefly used for making or ornamenting hats, bonnets, and hoods, but sometimes used for trimming dresses, are dutiable as hat trimmings and not as manufactures of silk.—Hartranft *v.* Langfeld (125 U. S., 128).

(*l*) Ribbons composed of silk and cotton (silk chief value), used exclusively as trimmings for ornamenting hats and bonnets and having a commercial value only for that purpose, are dutiable as hat trimmings and not as manufactures of silk.—Robertson *v.* Edelhoff (132 U. S., 614).

(*a*) Imported articles commercially known as ribbons, composed wholly or partly of silk and chiefly used for trimming hats, bonnets, or hoods, are dutiable as hat trimmings and not as manufactures of silk.—Cadwalader *v.* Wanamaker (149 U. S., 532).

(*b*) Trimmings of various styles and materials, some composed entirely of silks, some chiefly of silk, some chiefly of metal, and some being a combination of both silk and metal, used exclusively or chiefly for hat or bonnet trimming and not suitable nor used to any appreciable extent for any other purpose, are dutiable as hat trimmings and not as manufactures of silk or metal.—Walker *v.* Seeberger (149 U. S., 541).

(*c*) Whether the goods were trimmings used exclusively or chiefly in the making and ornamentation of hats, bonnets, or hoods was a question for the determination of the jury, and it was error in the trial court to instruct otherwise.—Id.

(*d*) Sheets of woven willow with a backing of thin cotton cheese cloth glued on, held to be free as sparterre.—T. D. 11691, G. A. 796.

(*e*) Silk and cotton trimmings (silk chief value, and cotton more than 25 per cent), used for making or ornamenting hats and commercially known as hatbands, hat trimmings, bands and bindings, are dutiable as hat trimmings and not as manufactures of silk. Affirming the judgment of the Circuit Court.—Robertson *v.* Edelhoff (C. C. A.), (91 Fed. Rep., 642).

1897 **410.** Brushes, brooms, and feather dusters of all kinds, and hair pencils in quills or otherwise, forty per centum ad valorem.

1894 314. Hair pencils, brushes, and feather dusters, thirty-five per centum ad valorem; brooms, twenty per centum ad valorem * * * .

1890 427. Brushes, and brooms of all kinds, including feather dusters and hair pencils in quills, forty per centum ad valorem.

1883 403. Brooms of all kinds, twenty-five per centum ad valorem.
404. Brushes of all kinds, thirty per centum ad valorem.
447. Hair pencils, thirty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 410, ACT OF 1897.

(*f*) So-called "dynamo brushes" made of metal are not dutiable as brushes.—T. D. 24593, G. A. 5390.

(*g*) So-called dusters composed of a wooden handle to which are attached many strips of woolen cloth, commonly known as list, are not dutiable as brushes, brooms, or feather dusters.—T. D. 24937, G. A. 5551.

(*h*) Flat pieces of white woolen fabric, circular in shape, varying from 2 to 4 inches in diameter and from one-half to 1 inch in thickness, and used for applying powder to the face and neck, are dutiable as manufactures of wool and not as brushes. United States *v.* Borgfeldt (153 Fed. Rep., 480; T. D. 28142) followed.—T. D. 28222, G. A. 6611.

(*i*) Buffing sticks composed of a strip of wood upon which is fastened a piece of leather are not brushes.—T. D. 28383, G. A. 6656.

DECISIONS UNDER THE ACT OF 1894.

(*j*) Flute swabs or brushes used for cleaning flutes are dutiable as brushes and not as parts of musical instruments.—T. D. 16304, G. A. 3133.

(*k*) Doll hair brushes about 4 inches in length and not unfit for practical use are dutiable as hair brushes and not as toys.—T. D. 17843, G. A. 3777.

(*a*) An implement for sweeping, consisting of a wooden block 15 inches long by 3 inches wide bound around the edge with red flannel or felt, pierced on one side for a handle and on the other side woolen strips attached close together, are brushes and not brooms.—T. D. 18140, G. A. 3897.

(*b*) Haidebrooms, consisting of bunches of stiff fiber cut into uniform lengths, held dutiable as brooms and not as brushes.—T. D. 15963, G. A. 2987.

DECISIONS UNDER THE ACT OF 1890.

(*c*) Brushes designed for use in wetting the leaves of copying books, having wedge-shaped pieces of india rubber in place of hair or bristles, are dutiable as brushes and not as manufactures of india rubber.—T. D. 13752, G. A. 1946.

(*d*) Flesh brushes or gloves of horsehair and linen or horsehair and wool (horsehair chief value), are dutiable as brushes.—T. D. 12664, G. A. 1313.

(*e*) Diminutive paint brushes or hair pencils in quills, designed for the amusement of children, are dutiable as brushes and not as toys. The term "toys" is generic and the term "brushes" specific.—T. D. 12239, G. A. 1053.

(*f*) Powder puffs are brushes and not manufactures of down.—T. D. 13351, G. A. 1731; T. D. 13881, G. A. 2034.

(*g*) Penwipers made of circular pieces of woolen cloth and flannel, surmounted with grouped figures of pigs and cats, the figures composed of leather and cotton velvet, respectively, held not dutiable as brushes.—T. D. 13752, G. A. 1946.

1897 **411.** Bristles, sorted, bunched or prepared, seven and one-half cents per pound.

1894 314. * * * bristles, sorted, bunched, or prepared in any manner, seven and one-half cents per pound.

1890 426. Bristles, ten cents per pound.

1883 402. Bristles, fifteen cents per pound.

DECISIONS UNDER PARAGRAPH 411, ACT OF 1897.

(*h*) Bristles tied up in regular bunches with roots placed together at one end, although crude, are dutiable under this paragraph. It is not necessary that such merchandise shall be both sorted and bunched. If subjected to either process it is sufficient. T. D. 24797, G. A. 5483, affirmed in Pushee *v.* United States (155 Fed. Rep., 265; T. D. 28385).

(*i*) So-called feather bristles manufactured from quills are not dutiable by similitude to bristles.—T. D. 25821, G. A. 5861.

DECISIONS UNDER THE ACT OF 1894.

(*j*) Bristles in bunches are dutiable as such and not free under paragraph 420 (1894) as crude bristles.—T. D. 15969, G. A. 2993.

DECISIONS UNDER THE ACT OF 1890.

(*k*) Certain hog's hair and pig's hair held not to be bristles.—T. D. 12852, G. A. 1448.

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*l*) Hog's bristles are dutiable at 15 cents per pound. Bristles are not included in the general words of section 2 of the act of June 6, 1872 (17 Stat.,

231), reducing by 10 per cent the duty on all wools, the hair of the alpaca, goat, and other animals.—Von Stade *v.* Arthur (13 Blatchf., 251; 22 Int. Rev.-Rec., 267; 28 Fed. Cas., 1274).

412. Trousers buckles made wholly or partly of iron or steel, or parts thereof, valued at not more than fifteen cents per hundred, five cents per hundred; valued at more than fifteen cents per hundred and not more
1897 than fifty cents per hundred, ten cents per hundred; valued at more than fifty cents per hundred, fifteen cents per hundred; and in addition thereto on each and all of the above buckles or parts of buckles, fifteen per centum ad valorem.

1894 [Not enumerated. Dutiable under paragraph 177, page 235.]

1890 [Not enumerated. Dutiable under paragraph 215, page 235.]

1883 [Not enumerated. Dutiable under paragraph 216, page 235.]

DECISIONS UNDER PARAGRAPH 412, ACT OF 1897.

(*a*) Buckles used on the shoulder straps of overalls are not dutiable as trouser buckles.—United States *v.* Topken (115 Fed. Rep., 233).

413. Button forms: Lastings, mohair, cloth, silk, or other manufac-
1897 tures of cloth, woven or made in patterns of such size, shape, or form, or cut in such manner as to be fit for buttons exclusively, ten per centum ad valorem.

315. Button forms: Lastings, mohair, cloth, silk, or other manufac-
1894 tures of cloth, woven or made in patterns of such size, shape, or form, or cut in such manner as to be fit for buttons exclusively, ten per centum ad valorem.

428. Button forms: Lastings, mohair, cloth, silk, or other manufac-
1890 tures of cloth, woven or made in patterns of such size, shape, or form, or cut in such manner as to be fit for buttons exclusively, ten per centum ad valorem.

382. On lastings, mohair cloth, silk twist, or other manufactures of
1883 cloth, woven or made in patterns of such size, shape, or form, or cut in such manner as to be fit for buttons exclusively, ten per centum ad valorem.

DECISIONS UNDER PARAGRAPH 413, ACT OF 1897.

(*b*) Button material when embroidered falls within the proviso to paragraph 339 and is dutiable thereunder at 60 per cent.—T. D. 26371, G. A. 6042.

DECISIONS UNDER THE ACT OF 1890.

(*c*) The term "exclusively" must be held to exclude from classification under this paragraph any material of which reasonable doubt exists relative to its adaptability to use other than for button forms.—T. D. 12525, G. A. 1209.

(*d*) Black cotton velvet 21 inches wide, exclusive of selvages, put up in pieces of from 29 to 36 yards in length, with circular pieces of the diameter of one-half inch stamped out of the material at intervals of about 1 inch apart in the center and extending through the entire length, held not to be button cloth.—T. D. 12525, G. A. 1209.

414. Buttons or parts of buttons and button molds or blanks, finished or unfinished, shall pay duty at the following rates, the line button measure being one-fortieth of one inch, namely: Buttons known commercially as agate buttons, metal trousers buttons (except steel), and nickel bar buttons, one-twelfth of one cent per line per gross; buttons of bone, and steel trousers buttons, one-fourth of one cent per line per gross; buttons of pearl or shell, one and one-half cents per line per gross;
1897 buttons of horn, vegetable ivory, glass, or metal, not specially provided

for in this act, three-fourths of one cent per line per gross, and in addition thereto, on all the foregoing articles in this paragraph, fifteen per centum ad valorem; shoe buttons made of paper, board, papier-maché, pulp or other similar material, not specially provided for in this act, valued at not exceeding three cents per gross, one cent per gross; buttons not specially provided for in this act, and all collar or cuff buttons and studs, fifty per centum ad valorem.

316. Buttons commercially known as agate buttons, twenty-five per centum ad valorem; pearl and shell buttons, wholly or partially manufactured, one cent per line button measure of one-fortieth of one inch per gross and fifteen per centum ad valorem.

1894 317. Buttons of ivory, vegetable ivory, glass, bone or horn, wholly or partially manufactured, thirty-five per centum ad valorem.

318. Shoe buttons, made of paper, board, papier-marché, pulp, or other similar material not specially provided for in this act, twenty-five per centum ad valorem.

429. Buttons commercially known as agate buttons, twenty-five per centum ad valorem. Pearl and shell buttons, two and one-half cents per line button measure of one-fortieth of one inch per gross, and in addition thereto twenty-five per centum ad valorem.

1890 430. Ivory, vegetable ivory, bone or horn buttons, fifty per centum ad valorem.

431. Shoe buttons, made of paper, board, papier-maché, pulp, or other similar material not specially provided for in this act, valued at not exceeding three cents per gross, one cent per gross.

1883 407. Buttons and button molds, not specially enumerated or provided for in this act, not including brass, gilt, or silk buttons, twenty-five per centum ad valorem.

DECISIONS UNDER PARAGRAPH 414, ACT OF 1897.

(*a*) Collar and cuff buttons of pearl or shell are dutiable at 50 per cent under the provision for collar and cuff buttons and studs and not at 1½ cents per line per gross and 15 per cent under the provision for buttons of pearl or shell.—T. D. 19066, G. A. 4086.

(*b*) Black disks of vegetable ivory about half an inch in diameter with hole through center are dutiable at three-fourths of a cent a line per gross and 15 per cent as button blanks.—T. D. 19416, G. A. 4155.

(*c*) (1) Thin forms of brass about one-half inch in diameter, in imitation of gold, stamped or cut in fancy design with faceted centers in imitation of polished steel, and circular forms of brass of the same diameter gilded in imitation of gold, each of which are joined together in pairs either by a metal chain or by a fancifully looped tinsel covered metal fiber; (2) oblong forms of white faceted glass, in imitation of diamonds or rock crystal, about one-half inch long, connected in pairs with a gilded or brass chain; (3) fancy star, square, and other ornamental forms of faceted, polished steel, and similar forms in imitation of oxidized silver, and of gold enameled in different colors, with button-shaped eyes, loops, or shanks, and which are connected in pairs by a metal chain or silk or vegetable cord; all designed to be worn at the back of women's dress skirts, to hold parts of garments together, or as ornaments, assimilate to link sleeve buttons, and are dutiable as buttons not specially provided for.—T. D. 22164, G. A. 4702.

(*d*) Articles of metal in imitation of gold or of oxidized silver set with glass in imitation of diamonds or other precious stones, or composed of glass in imitation of rock crystal and ornamented with metal, shaped like maltese crosses, stars, or leaves, or oblong or olive shaped, or shaped like small buckles and having button-formed eyes, loops, or shanks, to be worn by women as articles of adornment in the nature of jewelry, being usually attached to the front

of dress waists, are dutiable as buttons not specially provided for.—T. D. 22164, G. A. 4702.

(*a*) Small, cup-shaped articles, composed of the mineral substance called "opal" or imitation thereof, perforated with four holes, which are described in the invoice as "opal buttons, 4 holes," and which are expressly intended for use in making shirt studs, and are a finished part, a chief feature of such articles of jewelry, are dutiable as buttons not specially provided for, or under paragraph 434 as jewelry and not under paragraph 435 as imitation precious stones.—T. D. 22757, G. A. 4847.

(*b*) Fancy metal buttons, from one-fourth of an inch to an inch in diameter, composed of small, circular forms of polished steel faceted upon the upper surface, and of gilded metal in imitation of gold and oxidized silver, and of gilt, metal, and polished steel combined, of nearly circular, octagonal, hexagonal, or star-shaped outline, with ordinary eyes or shanks, and which are designed for use in women's dresses or other garments, individually, and are not connected or joined together in sets by chain, cord, or otherwise, like those which were the subject of T. D. 22164, G. A. 4702, are dealt in according to line measurement and are dutiable at three-fourths of 1 cent per line per gross and 15 per cent.—T. D. 23055, G. A. 4925.

(*c*) Unfinished glove clasps of four parts, one of which is pearl and the other three metal, are not dutiable as buttons or parts of buttons.—T. D. 25730, G. A. 5829.

(*d*) Fancy metal buttons, other than trousers or nickel bar buttons, are dutiable at the rate of three-fourths of 1 cent per line per gross and in addition thereto 15 per cent and not at 50 per cent as buttons not specially provided for.—T. D. 25747, G. A. 5839.

(*e*) Buttons made of shell, metal, and rhinestone (shell being the component material of chief value), known as shell buttons, are dutiable under this paragraph as buttons made of shell and not at 50 per cent ad valorem as buttons not specially provided for under the last clause of said paragraph.—T. D. 25822, G. A. 5862.

(*f*) Glove fasteners in two pieces, one part being a metal socket into which the other part fits, not being buttons in fact and shown to be known commercially as glove fasteners or snap fasteners and not as buttons, are not dutiable as buttons.—T. D. 26934, G. A. 6240.

(*g*) So-called rhinestone buttons made of metal and paste (paste chief value) used chiefly as ornaments attached to women's wearing apparel are dutiable as manufactures of paste and not as buttons of glass. Glass and paste distinguished.—Blumenthal *v.* United States (144 Fed. Rep., 384; T. D. 26944) affirming 135 id., 254; T. D. 25784, and T. D. 25194, G. A. 5640, followed; T. D. 27061, G. A. 6279.

(*h*) The specification of "buttons" at the beginning of this paragraph should be construed as including the other articles enumerated at the beginning of the paragraph and vegetable ivory rims which are used in the manufacture of ivory-rim buttons, which when completed in the form of finished buttons are called ivory-rim buttons and have been so designated in trade and commerce for twenty-five years, are dutiable as parts of vegetable ivory buttons according to the line measurement.—T. D. 28405, G. A. 6662.

(*i*) Parts of buttons or button molds, made of metal in two separate parts, held to be dutiable according to the line button measure and not as manufactures of metal.—T. D. 25020, G. A. 5588.

(*a*) Certain pairs of metal disks commercially known as button shanks, which are parts of buttons and also button molds, are dutiable as button molds at three-fourths of 1 cent per line per gross and 15 per cent.—Hormann *v.* United States (153 Fed. Rep., 868; T. D. 27922), reversing 144 id., 707; T. D. 26975, and affirming T. D. 26687, G. A. 6142, followed; T. D. 28019, G. A. 6561.

DECISIONS UNDER THE ACT OF 1894.

(*b*) Buttons composed of porcelain and not of glass, and which do not differ from buttons commercially known as agate buttons are dutiable as agate buttons and not as white earthenware.—T. D. 17431, G. A. 3605.

(*c*) Pearl buttons with metal fasteners at the back, commercially known as pearl stud buttons, are dutiable under this paragraph and not as manufactures of metal nor as manufactures of pearl.—T. D. 18618, G. A. 4016.

DECISIONS UNDER THE ACT OF 1890.

(*d*) The provision for 2½ cents per line "button measure" has no application to ivory buttons.—T. D. 13332, G. A. 1712.

(*e*) Small highly polished disks of mother-of-pearl, plain in the back with grooved rings, or hollowed out in the front, with rounded edges, and with a small cavity in the center through which one or more holes are to be pierced, are dutiable as pearl buttons.—T. D. 11376, G. A. 659; reversed, T. D. 14388, G. A. 2272 (51 Fed. Rep., 76).

(*f*) Articles composed of mother-of-pearl, which are known in trade and commerce by the specific name of pearl collar buttons and sold at a stipulated price per line button, are dutiable as pearl buttons and not as manufactures of pearl.—T. D. 11981, G. A. 894; T. D. 14404, G. A. 2288. In re Rosenthal (C. C.), (56 Fed. Rep., 1015).

(*g*) Buttons made from whiting and shellac, of a dark color with highly polished surfaces, pierced with four holes, designed for outside garments, are dutiable by similitude as ivory buttons.—T. D. 10922, G. A. 417.

(*h*) Pieces of ivory, plano-convex in form, about 1½ inches long and one-half inch wide, with beveled edges and sides arched, terminating in a sharp point at either end, with a metal shank on the flat undersurface, are dutiable as buttons and not as manufactures of ivory.—T. D. 13620, G. A. 1892.

(*i*) Bone collar buttons imported in small metal boxes containing each 1 dozen buttons. Boxes held not to be usual coverings.—T. D. 11994, G. A. 907.

(*j*) Sleeve buttons made of bone are covered by this paragraph.—T. D. 12044, G. A. 957.

DECISIONS UNDER THE ACT OF 1883.

(*k*) Dress buttons of fancy designs composed of brass and other metals, colored and tinted, held not to be known as brass or gilt buttons, though brass is chief value, and to be dutiable as buttons not specially enumerated.—T. D. 12371, G. A. 1143.

(*l*) The collector having introduced witnesses who testified that the term "brass buttons" had no different meaning in trade than in common parlance, the court permitted them on cross-examination to be asked what they understood the term to mean in common parlance. Each answered that it meant but-

tons composed principally of brass. *Held*, that while the definition of terms having no special meaning is a matter of law, this testimony was harmless, because the definition given was precisely that which the court would have given and also because the jury was instructed to return a verdict for defendant unless the importation were not brass buttons according to the commercial meaning of the term.—Erhardt *v.* Ullman (C. C. A.), (51 Fed. Rep., 414).

(*a*) Plaintiff having imported certain buttons composed partly of brass and partly of tin, the collector assessed duty as manufactures of metal. The importer claimed the buttons dutiable under this paragraph. The importer introduced evidence tending to show that brass buttons had a commercial meaning which included most, but not all, buttons made of brass; that certain buttons made of brass, but gilded, were known as gilt buttons, and that the buttons imported were known as fancy metal buttons. The collector gave evidence tending to show that there was no difference between the trade meaning and the popular meaning of brass buttons. *Held*, that the court properly charged that if the buttons in question were not brass buttons, according to the trade meaning, a verdict should be returned for the importer, otherwise for the collector.—Id.

(*b*) Buttons made of enameled iron covered with velvet made of silk and cotton with cotton backing and with a narrow satin rim, known as velvet and not as silk buttons, held to be dutiable as buttons and not as manufactures of silk.—T. D. 11358, G. A. 641.

415. Coal, bituminous, and all coals containing less than ninety-two per centum of fixed carbon, and shale, sixty-seven cents per ton of twenty-eight bushels, eighty pounds to the bushel; coal slack or culm, such as will pass through a half-inch screen, fifteen cents per ton of twenty-eight bushels, eighty pounds to the bushel: *Provided*, That on all coal imported
1897 into the United States, which is afterwards used for fuel on board vessels propelled by steam and engaged in trade with foreign countries, or in trade between the Atlantic and Pacific ports of the United States, and which are registered under the laws of the United States, a drawback shall be allowed equal to the duty imposed by law upon such coal, and shall be paid under such regulations as the Secretary of the Treasury shall prescribe; coke, twenty per centum ad valorem.

[Coal act of January 15, 1903 (32 Stat., 773].

* * * That the Secretary of the Treasury be, and he is hereby, authorized and required to make full rebate of duties imposed by law on all coal of every form and description imported into the United States from foreign countries for the period of one year from and after the passage of this act. That the provisions of paragraph 415 of the tariff act of July twenty-fourth, eighteen hundred and ninety-seven, shall not hereafter be construed to authorize the imposition of any duty upon anthracite coal.

318½. Coal, bituminous and shale, forty cents per ton; coal slack or
1894 culm, such as will pass through a half-inch screen, fifteen cents per ton.
318¾. Coke, fifteen per centum ad valorem.

432. Coal, bituminous, and shale, seventy-five cents per ton of twenty-eight bushels, eighty pounds to the bushel; coal slack or culm, such as
1890 will pass through a half-inch screen, thirty cents per ton of twenty-eight bushels, eighty pounds to the bushel.
433. Coke, twenty per centum ad valorem.

417. Coal, bituminous, and shale, seventy-five cents per ton of twenty-eight bushels, eighty pounds to the bushel. A drawback of seventy-five cents per ton shall be allowed on all bituminous coal imported into the
1883 United States which is afterwards used for fuel on board of vessels propelled by steam which are engaged in the coasting trade of the United States, or in the trade with foreign countries, to be allowed and paid under such regulations as the Secretary of the Treasury shall prescribe.
418. Coke, twenty per centum ad valorem.

(*a*) Anthracite coal containing less than 92 per centum of fixed carbon is dutiable under this paragraph and not free under paragraph 523 as anthracite coal.—T. D. 18838, G. A. 4066; T. D. 21378, G. A. 4484; In re Coles (C. C.), (93 Fed. Rep., 954); Coles *v.* Collector of Customs (C. C. A.), (100 Fed. Rep., 442).

(*b*) There is a distinction between "ship stores" of a vessel and "sea stores." The former consist of articles which make up part of the body or equipment of the ship, her tackle, apparel, and furniture, such as anchors, cables, spars, and cordage, being necessary for her navigation. Sea stores consist of provisions taken on board for the use of passengers and crew and intended for their health and susteuance. Coal placed on a vessel for use in navigation is in no sense "ship stores."—T. D. 22433, G. A. 4746.

(*c*) Anthracite coal containing less thau 92 per cent of fixed carbon is dutiable under this paragraph and not free under paragraph 523 as anthracite coal not specially provided for.—Evans *v.* Collector of Customs of Port of San Francisco (C. C. A.), (107 Fed. Rep. 110).

(*d*) Anthracite coal testing less than 92 per cent fixed carbon held dutiable under this paragraph.—T. D. 24392, G. A. 5330.

(*e*) An importation is complete when the goods are brought within the limits of a port of entry with the intention of unlading them, and the right of the Government to duties then attaches. It is uot essential to that right that the goods should be actually unloaded. Coal was imported on a steamship and entered at the custom-house, but a portion of it was purchased by the owners of the ship and retained in the vessel's bunkers as part of her coal store for the return voyage and was never unladen. *Held*, that it was nevertheless dutiable; that the sale being made after the importatiou was complete could not operate to defeat the Government's right to duties.—T. D. 24497, G. A. 5355.

(*f*) Anthracite coal testing below 92 per cent fixed carbon is dutiable under this provision. Coal which had been brought within the limits of the port of entry prior to January 15, 1903, was not entitled to the rebate of duty provided by the act of Congress approved on that day.—T. D. 24624, G. A. 5407.

(*g*) Retort carbon, the residuum that accumulates on the inside of gas retorts in the manufacture of gas out of bituminous coal, is dutiable as coke.—T. D. 24847, G. A. 5513.

(*h*) Coal imported and entered before the passage of the act of January 15, 1903 (32 Stat., 773), is not free by virtue of said act merely because some of the coal was not discharged from the importing vessel until after that date. That act had no retrospective operation.—T. D. 24941, G. A. 5555.

(*i*) The act of January 15, 1903, providing for the free importation of coal for a period of one year from and after its passage, took effect on the day of its approval by the President and expired on January 14, 1904, and coal which did not reach a port of entry until January 15, was not entitled to the benefits of said act. It is a general rule that where computation is to be made from an act done, the day on which the act was done is to be included.—T. D. 25292, G. A. 5678.

(*j*) Coke and coal being distinct commodities and regarded as such in the tariff law, the act of January 15, 1903, providing for a rebate of duty on coal does not apply to coke.—T. D. 25434, G. A. 5731.

(*k*) Coal which was not imported into the port of San Francisco until January 16, 1904, arrived too late to be admitted free of duty under the act of

January 15, 1903, providing for the free entry of coal "for the period of one year from and after the passage" of the act. It is immaterial that the vessel may have been actually within American waters even as early as January 14, An importation is not complete till the importing vessel has arrived within the limits of the port of entry.—T. D. 25568, G. A. 5786.

(*a*) Duty shall be taken only on the actual weight as returned by the United States weigher, who is the proper officer to ascertain the weight of imported goods and whose return should be followed by the collector in estimating duty. The appraisement of imported merchandise is restricted to determining the price or value of the parcel or quantity by which the purchase and sale of the article are made and has rightfully no reference to the totality of the purchase.—T. D. 25767, G. A. 5848.

(*b*) Bituminous coal-dust screenings mixed with a small percentage of coal-tar pitch and pressed into molds, so as to form small bricks or briquettes, so as to facilitate transportation and to make it suitable for burning in grates, imported December 14, 1903, held to be free of duty under the act of January 15, 1903, as within the provision for "all coal of every form and description," and not dutiable at 20 per cent under section 6.—T. D. 26542, G. A. 6087.

DECISIONS UNDER THE ACT OF 1894.

(*c*) Retort carbon is dutiable as coke and not as a nonenumerated article.—T. D. 17816, G. A. 3750; T. D. 18532, G. A. 3988.

DECISIONS UNDER THE ACT OF 1890.

(*d*) Certain screenings of bituminous coal held to be culm.—T. D. 11057, G. A. 500.

(*e*) Coal consisting of 66⅔ per cent of coal slack or culm and which will pass through a half-inch screen, and 33⅓ per cent of bituminous coal which will not pass through such a screen, is dutiable as bituminous coal.—T. D. 13816, G. A. 2010.

(*f*) The right to drawback on bituminous coal imported and consumed as fuel on a steam vessel engaged in the coasting trade, which existed before the passage of the act of 1890, was taken away by that act.—United States *v.* Allen (163 U. S., 499; 52 Fed. Rep., 575; 58 Fed. Rep., 864).

DECISIONS UNDER THE ACT OF 1883.

(*g*) Coal with 82.40 per cent of carbon is dutiable as bituminous coal and not free as anthracite coal.—T. D. 10234, G. A. 12; reversed, T. D. 15857, G. A. 2957.

(*h*) This court has jurisdiction of an action to recover the drawback on bituminous coal given by this paragraph.—Kennedy *v.* United States (23 C. Cls. R., 363).

(*i*) Coal imported in June, 1886, and entered for warehousing under bond, to be withdrawn for use as fuel on steamship owned by importers. Coal withdrawn after July 1, 1886. *Held*, that this section confers a privilege, not in the nature of a contract, liable to be withdrawn at any time; that the act of June 19, 1886, section 10 (24 Stat., 81), providing that after July 1, 1886, the right of drawback shall apply only to vessels of the United States, is not retroactive, but, nevertheless, is applicable to coal imported before its enactment, if the privilege of withdrawal is not exercised before July 1, 1886.—The Cunard Steamship Co. *v.* United States (25 C. Cls. R., 428).

(*a*) The provision allowing drawback on coal used by steam vessels as amended by the act of June 19, 1886, section 10 (24 Stat., 81), was not repealed by paragraph 432, act of 1890, but the drawback, less 1 per cent thereof, is continued in force by the proviso to section 25, act of 1890.—United States *v.* Allen (52 Fed. Rep., 575); affirmed (C. C. A.), (58 Fed. Rep., 864); reversed, United States *v.* Allen (163 U. S., 499).

1897 **416.** Cork bark, cut into squares or cubes, eight cents per pound; manufactured corks over three-fourths of an inch in diameter, measured at larger end, fifteen cents per pound; three-fourths of an inch and less in diameter, measured at larger end, twenty-five cents per pound; cork, artificial, or cork substitutes, manufactured from cork waste and not otherwise provided for, eight cents per pound.

1894 319. Corks, wholly or partially manufactured, ten cents per pound.

1890 434. Cork bark, cut into squares or cubes, ten cents per pound; manufactured corks, fifteen cents per pound.

1883 422. Corks and cork bark, manufactured, twenty-five per centum ad valorem.

DECISIONS UNDER PARAGRAPH 416, ACT OF 1897.

(*b*) Small tubes made of cork, used in fitting and holding metal stoppers in bottles, are manufactures of cork and not corks.—T. D. 24575, G. A. 5380.

(*c*) Suberit, so called, an article in the form of cubes, manufactured from pulverized cork, which may be derived from cork waste, or cork in any form, after being subjected to certain processes, is dutiable under the provision for cork, artificial, or cork substitutes, manufactured from cork waste, and not otherwise provided for, and not under paragraph 448 as manufactures of cork.—T. D. 24827, G. A. 5503.

(*d*) Articles made partly of metal and partly of artificial cork are dutiable as articles made in part of metal, there being no provision for manufactures of artificial cork or cork substitute.—T. D. 24830, G. A. 5506.

DECISIONS UNDER THE ACT OF 1890.

(*e*) The term "manufactured cork" is not synonymous with "manufactures of cork."—T. D. 10927, G. A. 422.

(*f*) Cork bark cut into thin triangular sheets, assessed as manufactured cork and claimed to be cork bark cut into squares or cubes. Held not to be manufactured and not to be cut into squares or cubes. Protest overruled and decision of the collector must stand.—T. D. 11091, G. A. 534.

(*g*) Cork ventilators are not dutiable as manufactured cork.—T. D. 13603, G. A. 1875.

1897 **417.** Dice, draughts, chessmen, chess balls, and billiard, pool, and bagatelle balls, of ivory, bone, or other materials, fifty per centum ad valorem.

1894 320. Dice, draughts, chess-men, chess-balls, and billiard, pool, and bagatelle balls, of ivory, bone, or other materials, fifty per centum ad valorem.

1890 435. Dice, draughts, chess-men, chess-balls, and billiard, pool, and bagatelle balls, of ivory, bone, or other materials, fifty per centum ad valorem.

1883 424. Dice, draughts, chess-men, chess-balls, and billiard and bagatelle balls, of ivory or bone, fifty per centum ad valorem.

1897 **418.** Dolls, doll heads, toy marbles of whatever materials composed, and all other toys not composed of rubber, china, porcelain, parian, bisque, earthen or stone ware, and not specially provided for in this Act, thirty-five per centum ad valorem.

1894 321. Dolls, doll heads, toy marbles of whatever material composed, and all other toys not composed of rubber, china, porcelain, parian, bisque, earthen or stone ware, and not specially provided for in this Act, twenty-five per centum ad valorem. This paragraph shall not take effect until January first, eighteen hundred and ninety-five.

1890 436. Dolls, doll-heads, toy marbles of whatever material composed, and all other toys not composed of rubber, china, porcelain, parian, bisque, earthen or stone ware, and not specially provided for in this Act, thirty-five per centum ad valorem.

1883 425. Dolls and toys, thirty-five per centum ad valorem.

DECISIONS UNDER PARAGRAPH 418, ACT OF 1897.

(*a*) Dolls contributed for an exhibition or for charitable purposes are dutiable.—T. D. 16998, G. A. 3426.

(*b*) Doll fans are dutiable as toys and not under paragraph 330 as fans.—T. D. 17843, G. A. 3777.

(*c*) Doll parasols are dutiable as toys and not under paragraph 360 as parasols.—T. D. 17843, G. A. 3777.

(*d*) Doll scissors about 1 inch in length are dutiable as toys and not under paragraph 140 as scissors.—T. D. 17843, G. A. 3777.

(*e*) Doll jewelry sets made of brass and glass, the latter in imitation of pearls, are dutiable as toys and not under paragraph 434 as jewelry.—T. D. 21430, G. A. 4505.

(*f*) Decalcomania or transfer pictures are dutiable as toys and not as lithographic prints.—T. D. 15576, G. A. 2836; T. D. 19254, G. A. 4131.

(*g*) Harmonicas, jew's-harps, music boxes, and magic lanterns when intended for the amusement of children and chiefly used as such are dutiable as toys and not as musical instruments.—T. D. 22096, G. A. 4679.

(*h*) Toy magic lanterns are dutiable as toys and not under paragraph 111 as optical instruments. Change in this act by the addition of the words "not specially provided for" to paragraph 111.—T. D. 21784, G. A. 4603.

(*i*) Small metal whistles held to be dutiable as toys.—T. D. 20099, G. A. 4275; T. D. 22125, G. A. 4688.

(*j*) Dumb watches with chains of base metal held dutiable as toys and not under paragraph 434 as jewelry.—T. D. 21374, G. A. 4480.

(*k*) Hollow glass balls for Christmas-tree ornaments, known in trade as toys, are dutiable as toys and not under paragraph 100 as articles of glass, nor under paragraph 112 as manufactures of glass, nor under paragraph 193 as manufactures of metal.—T. D. 21718, G. A. 4589.

(*l*) Christmas-tree ornaments made of round metal wires wound with cotton thread and thickly set with short pieces of tinsel are not tinsel wire, lame, or lahn, are articles made in chief value of tinsel wire, lame, or metal threads, and are not toys. Assessed for duty as toys and claimed to be dutiable under paragraph 179 as tinsel wire, lame, or lahn. Though the classification was not correct, the protest was overruled.—T. D. 20615, G. A. 4341.

(*m*) Small horseshoe-shaped metallic magnets apparently intended and suitable only for the amusement of children are dutiable as toys and not as manufactures of metal.—T. D. 22125, G. A. 4688.

(*a*) Toys composed of india rubber being expressly excepted from the provisions for toys, *Held*, that toys (in this case consisting of imitation bagpipes composed of a rubber pouch with a small neck, into which is inserted a hollow wooden mouthpiece) composed wholly or in chief value of india rubber are not toys.—T. D. 22339, G. A. 4720.

(*b*) The fact that an article may be dealt in in the toy department and in toy stores is not sufficient to establish commercial designation of the article as toys.—T. D. 22559, G. A. 4784.

(*c*) Clowns of the character of toys, designed for use as Christmas-tree ornaments, held to be dutiable as toys.—T. D. 22559, G. A. 4784.

(*d*) Glass balls used for decorating Christmas trees and known commercially as toys are dutiable as such.—T. D. 22559, G. A. 4784.

(*e*) Ornamental odor or perfume flasks, or vinaigrettes of fancy design, composed, respectively, of base metal washed or gilded in imitation of gold or silver and of similar metal and shell or mother-of-pearl, provided with chains and rings to attach them to the wearer's necklace or chatelaine, expressly intended for use as articles of personal adornment, in the nature of jewelry, and not being adapted or suitable for use as toys or playthings for the amusement of children, are not dutiable as such. They were assessed as manufactures of metal and mother-of-pearl, respectively.—T. D. 22690, G. A. 4831.

(*f*) Parts of toys are not dutiable as toys unless they are intended to be used as such in their imported condition, and wigs for dolls being intended to form part of the doll and not to be used as toys, in their imported condition, are dutiable according to their component of chief value.—T. D. 23303, G. A. 4999.

(*g*) Paper boxes containing a number of pictures printed in black and white, to be traced over with a brush dipped in water in order to bring out their colors (each box being provided with a brush and water cup), and intended for the amusement of children, are dutiable as toys and not under paragraph 403 as books and printed matter.—T. D. 22710, G. A. 4836.

(*h*) Violins and accordions. A toy is an article designed as a plaything for children, and violins and accordions capable of being played upon as musical instruments by one who has learned to play such instruments are not toys and are dutiable as musical instruments regardless of their size, the quality of their tone, their price, or the cheapness of their construction.—T. D. 22765, G. A. 4855.

(*i*) There is no commercial understanding as to violins and accordions that would indicate which are and which are not toys.—Id.

(*j*) Cheaply made tin cups incapable of holding water and used by children as playthings are dutiable as toys.—T. D. 23088, G. A. 4933.

(*k*) Diminutive bird cages made of tin and intended to be used exclusively by children as playthings are toys.—T. D. 23165, G. A. 4955.

(*l*) Small articles made in the form of bread, with a mouse made to spring therefrom on opening, cheese, and a cigar case with a spring made to throw out imitations of cigars, and a pot with a handle, all except the cigar case capable of holding candies, held dutiable as toys and not as fancy paper boxes.—T. D. 23197, G. A. 4973.

(*m*) Small circular mirrors inclosed in cheap metallic coverings with a hinged outer case are dutiable as toys.—T. D. 23563, G. A. 5095.

(*n*) Lanterns composed of metal and glass, ranging from 2½ to 5 inches in height and from 2 to 3 inches in diameter at the base, the sides of colored glass,

known commercially as toys, are dutiable as such.—T. D. 15859, G. A. 2959 followed; T. D. 23910, G. A. 5189.

(*a*) Dolls, dolls' hats, and dolls' dresses stamped out of cardboard paper by the lithographic process found to be commercially known as toys and held to be dutiable as such.—T. D. 24687, G. A. 5429.

(*b*) Miniature breech-loading guns 5½ inches long and miniature breech-loading pistols 1¾ inches long are not toys.—T. D. 24768, G. A. 5467.

(*c*) Small religious pictures are not toys.—T. D. 24783, G. A. 5475.

(*d*) Small egg-shaped bonbon boxes made of metal, such as are dropped from a mechanical device in the form of a hen on depositing a coin, are dutiable as toys.—T. D. 24785, G. A. 5477.

(*e*) The exception herein of toys made of earthen or stone ware applies only to such articles when made wholly or in chief value of earthen or stone ware. Small beer steins of eathenware and metal (metal chief value) held to be dutiable as toys.—T. D. 24866, G. A. 5523.

(*f*) Cheaply made-up triplicate mirrors measuring 3 by 4 inches or less held to be dutiable as toys. T. D. 23281, G. A. 4992, modified.—T. D. 24869, G. A. 5526.

(*g*) Small metal boxes decorated and made in fancy shapes held to be manufactures of metal and not toys.—T. D. 25082, G. A. 5601.

(*h*) So-called dolls' fans found to be too small to be used as articles of utility even by children and held to be dutiable as toys.—T. D. 25250, G. A. 5660.

(*i*) Diminutive glass mugs 1¼ inches in height, fitted with metal caps and so colored on the inside as to simulate the appearance of a mug filled with foaming malt liquor, are dutiable under this paragraph.—T. D. 25294, G. A. 5680.

(*j*) Finger rings for children are dutiable as jewelry.—T. D. 25309, G. A. 5684.

(*k*) Water-color paints contained in boxes other than tin when the invoice value is 25 marks or 30 francs or less per gross boxes are dutiable as toys.—T. D. 25355, G. A. 5697.

(*l*) Cone-shaped cotton tents or miniature Indian tepees too small in size to be of practical utility and designed for and used by children in play are dutiable as toys.—T. D. 25489, G. A. 5747.

(*m*) Diminutive articles of blown glass ornamented and representing dogs, deer, and spinning wheels, set upon drawn-glass bases and too fragile to be used by children, are not toys.—T. D. 25492, G. A. 5750.

(*n*) A collection of small benches, tables, shrubbery, and flowers, a green felt mat, and a fence, etc., the whole representing a picnic ground with a number of dolls as the picnickers, invoiced and packed separately for convenience, but sold for a lump sum as an entirety, held to be a toy.—T. D. 25493, G. A. 5751.

(*o*) Painted metal ornaments pivoted within a metal ring, so as to revolve when placed over the flame of a lamp or candle, and Christmas-tree ornaments in the form of flowers, composed of metal, held to be dutiable as toys.—T. D. 25508, G. A. 5759.

(*p*) Rubber dolls and doll heads are dutiable under this paragraph. Figures of children with elastic cords attached thereto; grotesque, military, and other figures, such as clowns, horseback riders, animals, etc., are toys and not dolls, and when made of rubber are expressly excluded from classification under this paragraph.—T. D. 25511, G. A. 5762.

(*a*) Diminutive canoes, some of wood and some of birch bark, held to be dutiable as toys.—T. D. 25644, G. A. 5803.

(*b*) This paragraph does not provide for parts of toys. Unframed grotesque mirrors are not dutiable thereunder, but fall within the provisions of paragraph 112.—T. D. 25662, G. A. 5809.

(*c*) Narrow bands of stamped tin or other soft base metal, attached to the centers of which is a toy watch made in imitation of bracelets, held to be dutiable as toys.—T. D. 25694, G. A. 5817.

(*d*) Microscopes and compasses (dividers) flimsily constructed and of trifling cost are dutiable as toys.—T. D. 25714, G. A. 5826.

(*e*) Workboxes furnished with sewing and mending requisites of a character and size suitable only for children's use are dutiable under this paragraph.—T. D. 25770, G. A. 5851.

(*f*) Position babies—small bisque or chinaware figures with a flat base—hollow, with the interior surface coated with a glaze, and having a circular orifice in the head of each figure, are dutiable under paragraph 96 and not under this paragraph.—T. D. 26012, G. A. 5913.

(*g*) Toy steins not exceeding 40 pfennigs each in value and one-eighth of a liter in capacity found to be in chief value of metal and held to be dutiable as toys and not decorated earthenware.—T. D. 26095, G. A. 5948.

(*h*) Oil lamps about 4 inches in height, with colored reservoir and globe and with a base of uncolored molded glass, fitted with metal burners, are dutiable as manufactures of glass and not as articles of decorated glass nor as toys.—T. D. 26111, G. A. 5956.

(*i*) Small circular mirrors with metal rims and backed with cardboard bearing a printed advertisement are dutiable as mirrors and not as toys.—T. D. 26112, G. A. 5957.

(*j*) Small metal bells used to attach to toy animals, reins, and rattles, but also used by themselves as toys, are dutiable as toys.—T. D. 26178, G. A. 5969.

(*k*) Ping-pong balls are not toys.—United States *v.* Strauss (136 Fed. Rep., 185; T. D. 25995), reversing 128 id., 473; T. D. 25004, followed; T. D. 26184, G. A. 5975.

(*l*) Water-color paints in boxes fitted with brushes, the articles being invariably and universally dealt in by the wholesale trade as entireties, are dutiable as entireties. Those suitable only for use for children in play as toys, the others as paints.—T. D. 26209, G. A. 5984.

(*m*) Automatic pencils in the form of a gun, made of metal and wood, provided with a movable lead which is made to protrude from the barrel by pressing the trigger, are neither toys nor pencils of wood, but are dutiable under paragraph 193 as articles in part of metal.—T. D. 26306, G. A. 6020.

(*n*) Small brass chains costing less than 2 cents each, designed and intended for the amusement of children in play and imported attached to or separate from toy watches, are dutiable under this paragraph and not under paragraph 434.—T. D. 26335, G. A. 6027.

(o) Thin sheets of gelatin with advertisements printed thereon by lithographic process are dutiable as lithographic prints and not as toys. T. D. 25522, G. A. 5765, modified.—T. D. 26349, G. A. 6030.

(*p*) Toys composed in chief value of india rubber are dutiable as manufactures of rubber, being expressly excluded from classification under this paragraph by the terms thereof.—T. D. 26509, G. A. 6077.

(*a*) A diminutive bath tub and bucket, with which is packed a china bath baby, composing a group of toys, are not dutiable as an entirety. The china figures are dutiable separately under paragraph 95.—T. D. 26986, G. A. 6254.

(*b*) Miniature penknives are not toys, but manufactures of metal.—T. D. 26996, G. A. 6264.

(*c*) Small finger rings composed of brass, of small size, flimsy construction, such as are ordinarily packed in penny packages of candy as prizes, are dutiable as toys and not as jewelry.—Strauss *v.* United States (suit 3106, T. D. 26903), reversing without opinion T. D. 22125, G. A. 4688, followed; T. D. 27156, G. A. 6297.

(*d*) Celluloid toys are dutiable as toys and not as articles of pyroxylin.—Thomas *v.* Schwartz (140 Fed. Rep., 989; T. D. 27065), affirming 140 id., 302; T. D. 26657, and T. D. 25379, G. A. 5706, followed; T. D. 27205, G. A. 6310.

(*e*) Figures in the form of infants in a standing position, composed of china or bisque, about 8 inches in length, unsuitable for use as ornaments and designed exclusively as playthings for children, are dolls.—T. D. 27206, G. A. 6311.

(*f*) Certain watch chains of steel, of usual length, and fob chains, found to be articles of utility and not playthings and held dutiable as manufactures of metal. Other chains, shorter than the usual length and of flimsy character, unsuitable for any other use than amusement of children, held dutiable as toys.—T. D. 27305, G. A. 6349.

(*g*) Full-size violins designed for and intended to be used by children in play and so flimsily and cheaply constructed as to preclude their use as musical instruments by students or musicians, valued at less than 2 marks each, are dutiable as toys. Violins valued at 2 marks net each and upward held to be musical instruments.—T. D. 27557, G. A. 6417.

(*h*) Garments composed in part of cotton or wool, attached to cardboards and forming uniforms for soldiers, policemen, etc., and clowns' costumes, the size limiting their use to children of less than 12 years of age, are dutiable as toys.—United States *v.* Schwarz (T. D. 27773), affirming T. D. 25532, G. A. 5770, followed; T. D. 27867, G. A. 6527.

(*i*) Artificial Christmas trees designed and intended for the amusement of children in play are dutiable as toys.—T. D. 28180, G. A. 6599.

(*j*) Metal figures or nippes representing various kinds of animals, used generally as ornaments, are dutiable as manufactures of metal and not as toys.—Samstag *v.* United States (154 Fed. Rep., 756; T. D. 28261) followed; T. D. 28296, G. A. 6638.

(*k*) Small silk flags are dutiable as manufactures of silk and not as toys.—T. D. 28373, G. A. 6654.

(*l*) Stuffed ducklings and chicks are not toys.—Morimura *v.* United States (141 Fed. Rep., 383; T. D. 25872), reversing T. D. 25234, G. A. 5655, followed; T. D. 26064, G. A. 5930.

(*m*) Celluloid balls used in the game of ping-pong are dutiable as articles of collodion and not as toys.—United States *v.* Wanamaker (T. D. 26055).

(*n*) Metal figures of horses, deer, etc., single and in groups, which are known in trade as metal novelties and are used as metal or cabinet ornaments rather than as toys, are dutiable as manufactures of metal and not toys.—Samstag *v.* United States (154 Fed. Rep., 756; T. D. 28261).

(*o*) To warrant a finding that certain articles are commercially known as toys, there must be evidence of a general, uniform, and definite usage and not of one that is merely local and personal. The testimony of employees of a retail

house, whose only knowledge is of what has been done or known in such house, is wholly insufficient to establish a commercial designation not corroborative of ordinary understanding.—Woolworth *v.* United States (113 Fed. Rep., 1007).

(*a*) Jew's-harps, harmonicas, metallophones, and similar articles used chiefly for the amusement of children are dutiable as toys and not as musical instruments. Review of inconsistent decisions.—Borgfeldt *v.* United States (124 Fed. Rep., 473).

(*b*) Necklaces valued at not more than 11 marks and bracelets valued at not more than 5 marks per gross, composed in chief value of beads, but designed and intended for the amusement of children in play, held to be dutiable as toys.—T. D. 28391, G. A. 6658.

(*c*) Small Japanese metal gong sets used for household ornamentation and adornment are not toys and are dutiable as manufactures of metal.—T. D. 28591, G. A. 6685.

DECISIONS UNDER THE ACT OF 1894.

(*d*) Small spheres of colored glass invoiced as "glas marbel figuren" and "glas marbel farben" are dutiable as marbles and not as articles of glass.—T. D. 17403, G. A. 3594.

(*e*) Grotesque metal figures of men, women, children, and animals, intended for use as paper weights or as mantel, desk, or table ornaments, are not free as toys.—T. D. 16994, G. A. 3422.

(*f*) Stamped shapes of heavy paper lithographed, representing various forms of animal life, are dutiable as toys and not as lithographic prints.—T. D. 17817, G. A. 3751.

(*g*) Grotesque figures of paper lithographed held dutiable as toys and not as lithographic prints.—T. D. 17819, G. A. 3753.

(*h*) Figures lithographed and stamped or cut from heavy paper or cardboard, representing men, women, and children in costumes, birds and animals, cats and dogs in cradles, held dutiable as toys and not as lithographic prints.—T. D. 18736, G. A. 4049.

(*i*) Papier-maché confectionery in the form of rabbits, hens, and other animals and birds are dutiable as toys.—T. D. 17956, G. A. 3831.

(*j*) Holders of menu cards are not toys nor fans.—T. D. 18087, G. A. 3889.

(*k*) Cheap mirrors in frames and cases, not dutiable for use as mirrors, used exclusively for the amusement of children, ordinarily used in fitting up doll houses, are dutiable as toys and not as mirrors.—T. D. 16340, G. A. 3169; T. D. 18019, G. A. 3863.

(*l*) Diminutive watering pots and pails, such as are used by children at the seashore, and toys, spoons and dishes, are dutiable as toys and not as manufactures of metal.—T. D. 18535, G. A. 3991.

(*m*) Goods in the form of table knives and forks, varying in length from 2½ to 5 inches (including the handles), are dutiable as toys and not as knives and forks.—T. D. 17165, G. A. 3482.

(*n*) Hollow papier-maché rabbits for holding candy, not shown to be universally known in commerce as toys, but which are chiefly used for the amusement of children, are dutiable as toys and not as manufactures of papier-maché.—T. D. 16353, G. A. 3182. United States *v.* Schwartz (C. C.), (76 Fed. Rep., 452).

(*a*) Hollow glass spheres covered with tinsel and strung for hanging on Christmas trees (being about three-fourths of an inch in diameter and too large to be classed as beads) are dutiable as toys and not as glass beads.—T. D. 15827, G. A. 2927; Shevill *v.* United States (C. C.), (87 Fed. Rep., 192).

(*b*) Paragraph 436, act of 1890, and this paragraph are identical in terms, except that the latter imposes a duty of 25 per cent instead of 35 per cent, and provides that this paragraph shall not take effect until January 1, 1895. It was the manifest intent that the old paragraph should continue in force until the new one went into effect.—T. D. 15707, G. A. 2888; Strauss *v.* United States (C. C.), (71 Fed. Rep., 959).

(*c*) Small, cheaply made magic lanterns held to be toys.—Borgfeldt *v.* United States (124 Fed. Rep., 457).

DECISIONS UNDER THE ACT OF 1890.

(*d*) Dolls and doll heads of china and bisque are dutiable as such.—T. D. 10880, G. A. 375.

(*e*) Bisque figures of babies are dolls.—T. D. 12992, G. A. 1543.

(*f*) A bisque figure with movable arms attached by wire and head covered with hair is a doll.—T. D. 12995, G. A. 1546.

(*g*) Upright figures of glazed china about 4 inches in length are dolls.—T. D. 12995, G. A. 1546.

(*h*) Dolls composed of india rubber are dutiable as such and not as manufactures of india rubber.—T. D. 12026, G. A. 939.

(*i*) Bonbonniere dolls are dutiable as toys and not as manufactures of cotton.—T. D. 14934, G. A. 2563.

(*j*) Dolls' wigs are not toys.—T. D. 14921, G. A. 2550.

(*k*) Wax angels, the chief use of which is in the ornamentation of Christmas trees, are toys.—T. D. 12991, G. A. 1542, reversing T. D. 10918, G. A. 413.

(*l*) Certain bisque figures of babies in various postures, not designed for the amusement of children, but as household ornaments or bric-a-brac, are not toys.—T. D. 13805, G. A. 1999.

(*m*) Figures of monkeys about 3 inches long held to be toys.—T. D. 14319, G. A. 2248.

(*n*) Wachs Jesukinder, composed of wax with a small piece of cloth about the loins, intended to represent the child Jesus, held to be toys and not manufactures of wax.—T. D. 14687, G. A. 2409.

(*o*) Diminutive animals made of glass, designed for decorating Christmas trees, held to be toys and not manufactures of glass.—T. D. 14942, G. A. 2571.

(*p*) The "anchor puzzle," consisting of seven blocks composed of a mechanical mixture of sand and chalk cemented together with linseed oil, and a book of designs, all contained in a paper box, is a toy.—T. D. 12036, G. A. 949.

(*q*) Celluloid balls, being finished articles of pyroxyline, and toys, are dutiable as toys and not as finished articles of pyroxyline.—T. D. 13223, G. A. 1644.

(*r*) Ballot balls are not marbles.—T. D. 13675, G. A. 1913.

(*s*) Children's bracelets with bangles held not to be toys.—T. D. 12965, G. A. 1516.

(*t*) Metal compasses with a combination pen and pencil attached are not toys.—T. D. 12978, G. A. 1529.

(*a*) A manufacture of wood, leather, and glass, resembling an accordion, but when opened shown to be a camera, accompanied by pictures which can be inserted in the rear portion and viewed through the glass lenses, is not a toy. Assessed as an article of glass.—T. D. 10751, G. A. 304.

(*b*) Tin candleholders for Christmas trees held to be toys and not manufactures of tin.—T. D. 14945, G. A. 2574.

(*c*) Decalcomanie or transfer pictures are toys.—T. D. 19254, G. A. 4131.

(*d*) Brownie albums or decalcomanie books, containing lithographic prints so prepared that they may be transferred to articles by what is known as the "decalcomanie process," are dutiable as toys and not as lithographic prints. Sustaining T. D. 19254, G. A. 4131, and the Circuit Court.—United States *v.* Borgfeldt (C. C. A.), (86 Fed. Rep., 899).

(*e*) A small electrical apparatus held to be a toy.—T. D. 14604, G. A. 2362.

(*f*) Garlands made by twisting lame around a metal wire and cutting off the lame threads so that they project on each side of the central wire, chiefly used for dressing Christmas trees, are toys.—T. D. 11848, G. A. 839; reversed, Wanamaker *v.* Cooper (C. C.), (69 Fed. Rep., 465).

(*g*) Japanese paper kites are toys and not ornaments.—T. D. 11032, G. A. 475; T. D. 14063, G. A. 2114.

(*h*) A knife, fork, and spoon, constituting a set, held not to be toys.—T. D. 13656, G. A. 1894.

(*i*) Toy knives and forks not suitable for table use held to be toys and not table knives and forks.—T. D. 14809, G. A. 2492.

(*j*) Small bull's-eye lanterns held not to be toys.—T. D. 13657, G. A. 1895; reversed, T. D. 15859, G. A. 2959.

(*k*) Small cylindrical bull's-eye lanterns, intended chiefly for the amusement of children, are dutiable as toys. T. D. 14685, G. A. 2407, reversed.—T. D. 15859, G. A. 2959.

(*l*) Magic lanterns valued at $24 to $36 per dozen held to be toys.—T. D. 11422, G. A. 705.

(*m*) Magic lanterns costing from 50 marks per dozen to 38 marks each held to be toys.—T. D. 12002, G. A. 915.

(*n*) Slides designed for use in magic lanterns for the amusement of children are dutiable as toys and not as manufactures of glass. T. D. 10859, G. A. 354; T. D. 12711, G. A. 1360, reversed.—T. D. 15081, G. A. 2634; in re Borgefeldt (C. C.), (65 Fed. Rep., 791).

(*o*) Agate marbles are toys.—T. D. 11860, G. A. 851.

(*p*) Masks are not toys.—T. D. 13975, G. A. 2080.

(*q*) A piece of mechanism consisting of a clown sitting in an easy-chair, the lower portion of the chair secreting a music box and spring, imported as an advertisement for a show window, is not a toy.—T. D. 10751, G. A. 304.

(*r*) Small circular pocket mirrors with metal frames are not toys.—T. D. 13235, G. A. 1656.

(*s*) A rude imitation of a false mustache held to be a toy.—T. D. 12307, G. A. 1079.

(*t*) Toy flutes composed of metal held dutiable as toys and not as manufactures of metal.—T. D. 14734, G. A. 2456.

(*a*) Certain harmonicas found to be toys.—T. D. 11839, G. A. 830; T. D. 12109, G. A. 971; T. D. 12118, G. A. 980; T. D. 13197, G. A. 1618.

(*b*) Harmonicas invoiced at from 59 to 88 pfennigs per dozen held to be toys.—T. D. 11037, G. A. 480.

(*c*) Harmonicas invoiced at not more than 9.35 marks per dozen held to be toys.—T. D. 12141, G. A. 1003.

(*d*) Harmonicas composed of wood and metal (metal chief value) held to be toys.—T. D. 12977, G. A. 1528.

(*e*) Flute harmonicas held to be toys.—T. D. 14392, G. A. 2276.

(*f*) Harmonicas invoiced at 1.41 to 2.50 marks per dozen and which can be used in the accurate rendition of popular or operatic airs are not toys.—T. D. 11037, G. A. 480.

(*g*) Harmonicas with celluloid coverings were imported, the harmonicas and coverings being separately invoiced, the harmonicas assessed at 45 per cent as manufactures of metal and the coverings as articles of celluloid. The complete harmonicas with covering costing less than 1 mark held dutiable as toys.—T. D. 13302, G. A. 1682.

(*h*) Harmonicas made of wood and metal and harmonica cases of celluloid, imported on the same vessel, but in different boxes and under different invoices, are dutiable as toys and not as manufactures of metal or as manufactures of wood, respectively, according to the material of which they were composed.—Blumenthal *v.* United States (C. C.), (72 Fed. Rep., 48).

(*i*) Calling certain articles musical instruments in an alternative part of the protest does not estop the importer from claiming that they are dutiable as toys, as asserted in another part of the protest.—Id.

(*j*) Certain musical instruments, "Heliken in Kisten," composed of wood, metal, paper, and leather (wood chief value) held not to be toys. They were assessed as manufactures of metal, but the Board does not decide as to the correctness of the assessment.—T. D. 13433, G. A. 1770.

(*k*) Post horns of brass, intended to give bugle calls and coaching blasts, are not toys.—T. D. 13241, G. A. 1662.

(*l*) Jouets a musique and jouets a musique a Manivelle, music boxes, are toys.—T. D. 13197, G. A. 1618.

(*m*) Jew's-harps held not to be toys.—T. D. 11017, G. A. 460; T. D. 11562, G. A. 737; T. D. 13657, G. A. 1895; reversed in T. D. 15016, G. A. 2593; T. D. 15859, G. A. 2959, wherein jew's-harps are held to be toys.

(*n*) Small crank music boxes held to be toys.—T. D. 12850, G. A. 1446.

(*o*) Small spring music boxes wound with a key held not to be toys.—T. D. 12850, G. A. 1446; reversed (65 Fed. Rep., 415).

(*p*) Music boxes wound with a lever held not to be toys.—T. D. 12850, G. A. 1446; reversed (65 Fed. Rep., 415).

(*q*) Certain small round and square music boxes held not to be toys.—T. D. 12965, G. A. 1516.

(*r*) Music boxes, small in size, of inferior quality, playing less than six tunes, not musically accurate, wound with a key permanently affixed to the outside of the box, easily operated by a child and costing 8.35 francs or less each, are dutiable as toys and not as manufactures of metal.—Jacot *v.* United States (C. C.), (65 Fed. Rep., 415).

(*s*) Tin whistles or fifes, crude musical instruments with six holes on which many airs can be played, are dutiable as toys.—T. D. 11992, G. A. 905.

(*a*) Owls made from paper pulp and feathers, intended for the amusement of children, are toys.—T. D. 10906, G. A. 401.

(*b*) Tin plates having stamped thereon the child's story of cock robin, together with birds and figures, not suitable as plates to eat from, are toys.—T. D. 11989, G. A. 902.

(*c*) Pincers or eyeglasses, costing less than 3 cents a dozen and not aiding the vision, are toys and not eyeglasses.—T. D. 12139, G. A. 1001.

(*d*) Paper snakes are toys.—T. D. 13063, G. A. 1568.

(*e*) Toy spyglasses held to be toys.—T. D. 14697, G. A. 2419.

(*f*) Brass scales and weights of the kind commonly used in families in weighing medicines are not toys.—T. D. 12964, G. A. 1515.

(*g*) Miniature sewing machines composed of metal held to be toys and not manufactures of metal.—T. D. 15145, G. A. 2671.

(*h*) Certain small telescopes and fioroscopes or microscopes held not to be toys.—T. D. 14153, G. A. 2152.

(*i*) Small trick glasses held to be toys and not manufactures of glass.—T. D. 14942, G. A. 2571.

(*j*) Certain glass tracing slates held to be toys and not slates.—T. D. 14943, G. A. 2572.

(*k*) Toy watches held to be toys.—T. D. 13229, G. A. 1650.

(*l*) The fact that a "toy" broadly defined is an article mainly intended for the amusement of children does not warrant the conclusion that anything chiefly used to decorate an object designed to amuse children is to be classed as a toy.—Wanamaker *v.* Cooper (C. C.), (69 Fed. Rep., 465).

(*m*) Metal thread, known as tinsel, tinsel thread, lametta, etc., but never as a toy, is not dutiable under this paragraph merely because it is used almost exclusively for decorating Christmas trees. Reversing T. D. 11848, G. A. 839; T. D. 10730, G. A. 283; T. D. 12997, G. A. 1548.—Wanamaker *v.* Cooper (C. C.), (69 Fed. Rep., 465).

(*n*) This paragraph was in force until January 1, 1895, the date when paragraph 321, act of 1894, went into effect.—T. D. 18538, G. A. 3994.

DECISIONS UNDER THE ACT OF 1883.

(*o*) India-rubber balloons uninflated are not toys.—T. D. 10889, G. A. 384.

(*p*) Wax angels usually employed for decorative purposes are not toys.—T. D. 10918, G. A. 413; reversed, T. D. 12991, G. A. 1542.

(*q*) Small bags of very thin texture, containing beads and the sweepings of bead factories, are not toys.—T. D. 11967, G. A. 880.

(*r*) Figures of papier-maché and wood held to be toys.—T. D. 10875, G. A. 370.

(*s*) Music boxes and pistons of cheap construction, intended for the amusement of children and fit only for such use, are toys.—T. D. 10908, G. A. 403.

(*t*) If decorative china earthenware (A, B, C mugs, cups, saucers, plates, and muffins) is bought, sold, and used under the name of "toys," it is to be classified as toys and not as decorated earthenware, and it is unimportant whether the articles are used as playthings for children or for household purposes.—Zeh *v.* Cadwalader (C. C.), (42 Fed. Rep., 525).

(*u*) The term "toys" is to receive the signification ordinarily attributed to it in common speech, unless evidence shows that it has a different trade signifi-

cation, that is, that it is differently used when applied to such merchandise by those engaged in commerce respecting it, and had such different signification at the date of the passage of this act.—Id.

(*a*) The question whether small earthenware cups, saucers, mugs, and plates having on them letters of the alphabet and figures of animals or the like are "toys" or "earthenware" depends upon the commercial meaning of the word "toys" if that differs from the ordinary meaning. Decided in this case to be toys and not earthenware.—Cadwalader *v.* Zeh (151 U. S., 171).

1897 **419.** Emery grains, and emery manufactured, ground, pulverized, or refined, one cent per pound; emery wheels, emery files, and manufactures of which emery is the component material of chief value, twenty-five per centum ad valorem.

1894 322. Emery grains, and emery manufactured, ground, pulverized, or refined, eight-tenths of one cent per pound.

1890 437. Emery grains, and emery manufactured, ground, pulverized, or refined, one cent per pound.

1883 426. Emery grains and emery manufactured, ground, pulverized, or refined, one cent per pound.

DECISIONS UNDER PARAGRAPH 419, ACT OF 1897.

(*b*) Corundum ore crushed or ground by some process into fine grains is dutiable as ground emery.—T. D. 27059, G. A. 6277, affirmed in Myers *v.* United States (155 Fed. Rep., 502; T. D. 28386).

DECISIONS UNDER THE ACT OF 1890.

(*c*) Emery wheels, composed of emery and cement (emery chief value), are dutiable as emery.—T. D. 15244, G. A. 2737.

1897 **420.** Firecrackers of all kinds, eight cents per pound, the weight to include all coverings, wrappings, and packing material.

1894 323. Firecrackers of all kinds, fifty per centum ad valorem, but no allowance shall be made for tare or damage thereon.

1890 438. Firecrackers of all kinds, eight cents per pound, but no allowance shall be made for tare or damage thereon.

1883 431. Firecrackers of all kinds, one hunded per centum ad valorem.

DECISION UNDER PARAGRAPH 420, ACT OF 1897.

(*d*) Firecrackers are dutiable at 8 cents per pound.—T. D. 19905, G. A. 4235.

(*e*) Chinese bombs composed of gunpowder and bamboo (bamboo chief value) are not dutiable by similitude to firecrackers, but as manufactures of wood.—T. D. 24083, G. A. 5237.

DECISIONS UNDER THE ACT OF 1890.

(*f*) Certain merchandise classified as firecrackers and claimed to be dutiable as a non-enumerated article or as a manufacture of paper. *Held*, that the Chinese bombs are composed of wood and other material than wood not specially provided for, and that wood is the most significant feature, and that the remainder of the merchadise is composed of paper and other material than paper not specially provided for, paper being the visible and significant part.—T. D. 11687, G. A. 792.

(*g*) Firecrackers invoiced at so many matted packages and set down at a given price per matted package, with nothing to indicate the net weight of the

firecrackers. *Held*, that no allowance can be made for the net weight of the onter case.—T. D. 12541, G. A. 1225.

(*a*) Invoice weight 99 pounds, while the weigher's return gave between 96 and 97 pounds to the package. *Held*, that duty should have been assessed on the weight as given by the weigher.—T. D. 15027, G. A. 2604.

(*b*) Firecrackers are dutiable on the gross weight, including the boxes or matting or rattan outside covering.—T. D. 15383, G. A. 2777.

1897 **421.** Fulminates, fulminating powders, and like articles, not specially provided for in this act, thirty per centum ad valorem.

1894 324. Fulminates, fulminating powders, and like articles, not specially provided for in this act, thirty per centum ad valorem.

1890 439. Fulminates, fulminating powders, and like articles, not specially provided for in this act, thirty per centum ad valorem.

1883 434. Fulminates, fulminating powders, and all like articles, not specially enumerated or provided for in this act, thirty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 421, ACT OF 1897.

(*c*) Fuses composed in chief value of gutta-percha, used for blasting purposes by being connected with and adapted to explode a detonator, which in turn fires a fulminate, are not dutiable under this paragraph as fulminates, fulminating powder, or like articles, but are dutiable under paragraph 450 of said act as manufactures in chief value of gutta-percha.—T. D. 15158, G. A. 2684, and T. D. 6213 followed; T. D. 24156, G. A. 5258.

1897 **422.** Gunpowder, and all explosive substances used for mining, blasting, artillery, or sporting purposes, when valued at twenty cents or less per pound, four cents per pound; valued above twenty cents per pound, six cents per pound.

1894 325. Gunpowder, and all explosive substances used for mining, blasting, artillery, or sporting purposes, when valued at twenty cents or less per pound, five cents per pound; valued above twenty cents per pound, eight cents per pound.

1890 440. Gunpowder, and all explosive substances used for mining, blasting, artillery, or sporting purposes, when valued at twenty cents or less per pound, five cents per pound; valued above twenty cents per pound, eight cents per pound.

1883 439. Gunpowder, and all explosive substances used for mining, blasting, artillery, or sportiug purposes, when valued at twenty cents or less per pound, six cents per pound; valued above twenty cents per pound, ten cents per pound.

1897 **423.** Matches, friction or lucifer, of all descriptions, per gross of one hundred and forty-four boxes, containing not more than one hundred matches per box, eight cents per gross; when imported otherwise than in boxes containing not more than one hundred matches each, one cent per one thousand matches.

1894 326. Matches, friction or lucifer, of all descriptions, twenty per centum ad valorem.

1890 441. Matches, friction or lucifer, of all descriptions, per gross of one hundred and forty-four boxes, containing not more than one hundred matches per box, ten cents per gross; when imported otherwise than in boxes containing not more than one hundred matches each, one cent per one thousand matches.

1883 433. Friction or lucifer matches of all descriptions, thirty-five per centum ad valorem.

DECISIONS UNDER THE ACT OF 1890.

(*a*) Candle matches about 3 inches long, consisting of a cotton wick covered with wax, the tip coated with a preparation by means of which it can be ignited with friction, commercially known as five-minute candle matches, are dutiable as matches and not as manufactures of wax.—T. D. 14214, G. A. 2178.

(*b*) A wax-coated cotton tape or ribbon, having attached thereto at regular intervals a preparation similar to that contained on friction matches, held to be dutiable as friction matches and not as a manufacture of wax.—T. D. 14223, G. A. 2187.

1897 **424.** Percussion caps, thirty per centum ad valorem; cartridges, thirty-five per centum ad valorem; blasting caps, two dollars and thirty-six cents per one thousand caps.

1894 327. Percussion caps, thirty per centum ad valorem; blasting caps, two dollars and seven cents per thousand caps.

1890 442. Percussion caps, forty per centum ad valorem.

1883 474. Percussion caps, forty per centum ad valorem.

DECISION UNDER PARAGRAPH 424, ACT OF 1897.

(*c*) Cartridges for miniature pistols and guns are dutiable under this provision.—T. D. 24768, G. A. 5467.

DECISIONS UNDER THE ACT OF 1890.

(*d*) Detonators are not percussion caps.—T. D. 14407, G. A. 2291; T. D. 14550, G. A. 2342.

1897 **425.** Feathers and downs of all kinds, including bird skins or parts thereof with the feathers on, crude or not dressed, colored, or otherwise advanced or manufactured in any manner, not specially provided for in this act, fifteen per centum ad valorem; when dressed, colored, or otherwise advanced or manufactured in any manner, including quilts of down and other manufactures of down, and also dressed and finished birds suitable for millinery ornaments, and artificial or ornamental feathers, fruits, grains, leaves, flowers, and stems or parts thereof, of whatever material composed, not specially provided for in this act, fifty per centum ad valorem.

1894 328. Feathers and downs of all kinds, when dressed, colored, or manufactured, including quilts of down and other manufactures of down, and also including dressed and finished birds suitable for millinery ornaments, and artificial and ornamental feathers, fruits, grains, leaves, flowers, and stems, or parts thereof, of whatever material composed, suitable for millinery use, not specially provided for in this act, thirty-five per centum ad valorem.

400. Bird skins, prepared for preservation, but not further advanced in manufacture. (Free.)

477. Feathers and downs for beds, and feathers and downs of all kinds, crude or not dressed, colored, or manufactured, not specially provided for in this act. (Free.)

600. Quills, prepared or unprepared, but not made up into complete articles. (Free.)

1890 443. Feathers and downs of all kinds, crude or not dressed, colored, or manufactured, not specially provided for in this act, ten per centum ad valorem; when dressed, colored, or manufactured, including quilts of down and other manufactures of down, and also including dressed and finished birds suitable for millinery ornaments, and artificial and ornamental feathers and flowers, or parts thereof, of whatever material composed, not specially provided for in this act, fifty per centum ad valorem.

504. * * *, and bird skins, prepared for preservation, but not further advanced in manufacture. (Free.)

567. Feathers and downs for beds. (Free.)

689. Quills, prepared or unprepared, but not made up into complete articles. (Free.)

1883 { 429. Feathers of all kinds, crude or not dressed, colored or manufactured, twenty-five per centum ad valorem; when dressed, colored, or manufactured, including dressed and finished birds, for millinery ornaments, and artificial and ornamental feathers and flowers, or parts thereof, of whatever material composed, for millinery use, not specially enumerated or provided for in this act, fifty per centum ad valorem.
650. Bed feathers and downs. (Free.)
768. Quills, prepared or unprepared. (Free.)

DECISIONS UNDER PARAGRAPH 425, ACT OF 1897.

(*a*) Chinese-duck feathers from which down has been removed, and the extracted down, are dutiable at 50 per cent.—T. D. 19418, G. A. 4157.

(*b*) Certain piquets of dyed natural grasses held dutiable as ornamental stems and leaves and not as nonenumerated articles nor as manufactures of grass. T. D. 21459, G. A. 4511, Herman *v.* United States (121 Fed. Rep., 201), affirmed.—128 Fed. Rep., 420 (T. D. 25091).

(*c*) Artificial fruits composed of cotton, with a piece of metal thread in place of a stem, and designed for use as Christmas-tree ornaments are dutiable as artificial fruits and not as toys.—T. D. 22559, G. A. 4784.

(*d*) Artificial flowers composed of cotton, with a stem of wire covered with paper and some sprays of tinsel wire loosely attached about the stem, designed for use as Christmas-tree ornaments, are dutiable as artificial flowers and not as toys.—T. D. 22559, G. A. 4784.

(*e*) Crude ornamental feathers are dutiable at 50 per cent and not at 15 per cent as feathers and downs of all kinds crude.—T. D. 22892, G. A. 4889.

(*f*) Feathers not ornamental in their crude state are dutiable at 15 per cent. The provision for ornamental feathers covers that article which, though in a crude state, is naturally ornamental and requires no great expenditure of money or labor to fit it for ornamental use.—T. D. 22982, G. A. 4910.

(*g*) Crude ostrich feathers which became ornamental only after expenditure of considerable money and labor are dutiable at 15 per cent when imported in a crude state.—Id.

(*h*) Articles made in imitation of fruits are dutiable as artificial fruits and not as toys.—T. D. 23197, G. A. 4973.

(*i*) Wreaths and garlands made of metal or of metal and porcelain, in imitation of flowers and leaves, are dutiable as artificial flowers and leaves.—T. D. 23366, G. A. 5028.

(*j*) "Feathers manufactured" does not necessarily include manufactured articles composed in chief value of feathers. Fishhooks and flies made of feathers and metal (feathers chief value) are dutiable as articles in part of metal.—T. D. 24245, G. A. 5284.

(*k*) Spangled and beaded feathers are ornamental feathers and not beaded or spangled articles.—T. D. 24766, G. A. 5465.

(*l*) Goose feathers which have been subjected to processes of cleansing, stripping, and splitting are advanced within the meaning of this paragraph and are dutiable thereunder at 50 per cent ad valorem.—T. D. 25460, G. A. 5739.

(*m*) Isolepis and uva grass, adiantum, asparagus, magnolia wreaths, ruscus green, areca, cycas, kentia, macrozmia and orlando wreaths, preserved in their natural state by dipping in a chemical solution and intended to be used for ornamental or decorative purposes, are dutiable under this paragraph as "ornamental leaves, flowers, or parts thereof."—T. D. 25630, G. A. 5800.

(*n*) So-called feather bristles used in making brushes are not dutiable under this paragraph.—T. D. 25821, G. A. 5861.

(*a*) Artificial fruits in the forms of apples, pears, peaches, and oranges, made of soap, coated and colored with substances that render the forms impervious to water and impracticable for use as soap, found to be not fancy soap and held to be dutiable as artificial fruits.—T. D. 25968, G. A. 5894.

(*b*) Decorated earthenware in the form of fruit, designed for use as savings banks, are dutiable as decorated earthenware and not as artificial fruit.—T. D. 26235, G. A. 5996.

(*c*) Ornaments made chiefly of chip or straw, which are used in making women's hats, not resembling any known flower and not being known commercially as artificial flowers, are not dutiable under this paragraph.—T. D. 26688, G. A. 6143.

(*d*) Feather boas, feathers being the component of chief value, are dutiable at the rate provided herein for feathers "dressed, colored, or otherwise advanced in any manner" by virtue of the provision in section 7, tariff act of 1897, for articles manufactured of two or more materials.—T. D. 27673, G. A. 6467; affirmed in Legg *v.* United States (154 Fed. Rep., 858; T. D. 28260).

(*e*) Millinery articles composed of feathers, wire, cotton, and buckram, and in which the feathers form the component material of chief value, but in which wire is an important component in the construction and in forming and maintaining the shapes, are dutiable as articles in part of metal and not as manufactures in chief value of ornamental feathers.—T. D. 27888, G. A. 6537.

(*f*) Artificial Christmas trees designed and intended for the amusement of children in play are dutiable as toys.—T. D. 28180, G. A. 6599.

(*g*) Crude egret or aigret feathers, not being ornamental in that state and requiring skilled labor to convert them into ornamental feathers, are dutiable at 15 per cent under this paragraph.—T. D. 24368, G. A. 5324.

(*h*) Ornamental peacock feathers in a crude state held to be dutiable as ornamental feathers.—Silva *v.* United States (127 Fed. Rep., 781; T. D. 24921).

(*i*) All crude feathers, whether used for ornamental purposes or not, are dutiable under the provision herein for crude feathers and not under that for ornamental feathers.—Brodie *v.* United States (135 Fed. Rep., 914; T. D. 25896), reversing abstract 3675 (T. D. 25772) and in effect overruling Silva *v.* United States (127 Fed. Rep., 781; T. D. 24921) and T. D. 25408, G. A. 5716; and Spero *v.* United States (135 Fed. Rep., 915; T. D. 25897), reversing T. D. 24910, G. A. 5540, followed; T. D. 26267, G. A. 6011.

(*j*) Only feathers which have been dressed, colored, or otherwise advanced or manufactured are subject to duty at 50 per cent under this paragraph.—Brodie *v.* United States (135 Fed. Rep., 914; T. D. 25896) followed; T. D. 27821, G. A. 6513.

(*k*) Furnished needlecases in the form of artificial fruits are dutiable under this paragraph.—United States *v.* Dieckerhoff (suit 3760, T. D. 27230), reversing Dieckerhoff *v.* United States (T. D. 26638).

(*l*) Leaves preserved in their natural state and used for ornamental or decorative purposes are dutiable at 50 per cent.—Kreshower *v.* United States (152 Fed. Rep., 485; T. D. 27826).

(*m*) Cycas-palm leaves which have been subjected to processes that restored their natural appearance and prevent decomposition and have been arranged in wreaths attached to a circular form of thin wire are dutiable under the provision for artificial or ornamental leaves and not under that for manufactures of palm leaf. T. D. 19982, G. A. 4247, and T. D. 21625, G. A. 4560, in effect overruled.—Kreshower *v.* United States (152 Fed. Rep., 485; T. D. 27826).

DECISIONS UNDER THE ACT OF 1894.

(*a*) Crude plumes and other feathers of birds of paradise, each with a small piece of skin attached, similar to those covered by G. A. 1428, are dutiable under this paragraph and not free as crude feathers.—T. D. 17935, G. A. 3810.

(*b*) Birds' skins dyed are dutiable under this paragraph and not free under paragraph 400, act of 1894, as bird skins prepared for preservation, but not further advanced in manufacture.—T. D. 18745, G. A. 4058.

(*c*) Artificial flowers for millinery use composed chiefly, in quantity and value, of cotton lace dutiable as artificial flowers.—T. D. 16858, G. A. 3377.

(*d*) Artificial flowers intended for use in ornamenting dresses, but suitable for millinery use, are dutiable as artificial flowers for millinery.—T. D. 18522, G. A. 3978.

(*e*) Entire skins of birds of paradise, with beak, claws, and plumage attached, similar to those covered by G. A. 315, are free and not dutiable under paragraph 328 as feathers.—T. D. 17935, G. A. 3810.

(*f*) Crude ornamental feathers (not artificial) suitable for millinery use, not dressed, colored, or manufactured, are free and not dutiable as ornamental feathers suitable for millinery use.—T. D. 16425, G. A. 3214.

(*g*) Uncolored goose feathers, stripped off the quills and put up in bundles, are free as crude feathers.—T. D. 16982, G. A. 3410.

(*h*) Crude plumes of birds of paradise are free as crude feathers and not dutiable as ornamental feathers.—T. D. 18068, G. A. 3870.

(*i*) Quills are free—T. D. 18747, G. A. 4060.

DECISIONS UNDER THE ACT OF 1890.

(*j*) The neck, breast, wing, and tail feathers of the white heron, with a sufficient quantity of the skin attached to preserve the feathers, is dutiable as feathers crude.—T. D. 12832, G. A. 1428.

(*k*) Magpies' tail feathers with a sufficient part of the flesh to hold the feathers in place are dutiable as feathers crude.—T. D. 12919, G. A. 1470.

(*l*) Bird skins with feathers on, dyed or colored, were assessed as dyed feathers and claimed to be crude feathers. Protest overruled without deciding whether the action of the collector was correct.—T. D. 12205, G. A. 1019.

(*m*) A bird skin in three strips united at the head with all its plumage and with the beak, the plumage being dyed, is dutiable as feathers colored, by similitude, and not as feathers crude, nor as birds, nor as bird skins, nor as non-enumerated articles manufactured or unmanufactured.—T. D. 15469, G. A. 2818.

(*n*) Owl bonbon boxes composed of paper, wire, feathers, and silk (feathers chief value), are manufactures of feathers and not toys.—T. D. 15146, G. A. 2672.

(*o*) The provision for artificial flowers was intended to cover such articles as are not only made in imitation of artificial flowers or parts thereof but as are designed for such decorative purposes as natural flowers are ordinarily put to and is not intended to include articles of utility.—T. D. 12681, G. A. 1330.

(*p*) Celluloid boutonnieres in the form of rosebuds are artificial flowers.—T. D. 14938, G. A. 2567.

(*q*) Button roses or boutonnieres composed of celluloid with metal shanks, held dutiable as artificial flowers.—T. D. 14943, G. A. 2572.

(*r*) Artificial leaves made of paper, cotton, etc., are parts of artificial flowers.—T. D. 11181, G. A. 540; T. D. 11182, G. A. 541; T. D. 12376, G. A. 1148; reversed, In re Zeimer (66 Fed. Rep., 740).

(*a*) Articles in the similitude of foliage leaves, the stem being of wire, the body of cotton cloth or paper, colored, stamped, shaded, and finished, designed to be grouped into sprays, bunches, etc., are artificial flowers.—T. D. 11378, G. A. 661.

(*b*) A manufacture of silk, cotton, and metal, made up as a bunch of lilacs with a small finger ring case concealed among the petals of the flowers, is dutiable as artificial flowers.—T. D. 11883, G. A. 874.

(*c*) Artificial leaves, if made of paper, are dutiable as manufactures of paper, and if from cotton, as manufactures of cotton, and not as artificial flowers and parts thereof. The fact that they are largely used in the millinery trade, in which they are commercially designated as artificial flowers or parts of artificial flowers, is not controlling; it being shown that they are also used in very large quantities by confectioners and known to the trade as artificial leaves.—United States *v.* Zeimer, 107 Fed. Rep., 912.

(*d*) Artificial leaves are not dutiable as artificial flowers or parts thereof, but at the rate provided for manufactures of the materials of which they are made. The fact that such leaves are known in the millinery trade as artificial flowers or parts is not sufficient to establish their commercial designation as such, where it is shown that in other trades such articles are not so known. Evidence of commercial designation must be definite, uniform, and general, and it is not enough that it obtains in a single trade.—T. D. 23171, G. A. 4961.

(*e*) Memorial designs of wreaths, garlands, and crosses, the framework, leaves, and branches of metal and the buds and flowers of porcelain, are dutiable as artificial flowers, this paragraph being applicable to all artificial flowers of whatever material.—T. D. 11364, G. A. 647.

(*f*) Metal pins, attached to ornaments in the form of flowers made of celluloid and serving as ornamental heads, are dutiable as ornamental flowers and not as pins nor as manufactures of metal.—T. D. 14706, G. A. 2428.

(*g*) "Metal piques," representing a flowering plant, the stem and branches composed of wire, with buds and flowers on each branch, designed for trimming hats, are dutiable as artificial flowers and not as manufactures of metal.—T. D. 14722, G. A. 2444.

(*h*) Small india-rubber tubing, colored and fashioned to resemble stems of natural flowers, are dutiable as artificial flowers.—T. D. 13438, G. A. 1775; reversed, T. D. 14213, G. A. 2177; T. D. 19769, G. A. 4217; United States *v.* Simon (C. C.), (84 Fed. Rep., 154).

(*i*) Goose quills fit into brass penholders, the whole forming penholders, are not free.—T. D. 13424, G. A. 1761.

(*j*) Quills, black and white, from the wings and tails of geese, turkeys, etc., only changed from their original condition by cleaning and by dyeing the black ones, are free and not dutiable as ornamental feathers.—T. D. 14738, G. A. 2460; United States *v.* Stearns (C. C.), (75 Fed. Rep., 833), affirmed by C. C. A. (79 Fed. Rep., 953).

(*k*) Skins of birds of paradise, the entrails, flesh, and bones of which have been removed, while the beak, claws, plumage, remain attached to the skin, are free.—T. D. 10762, G. A. 315.

DECISIONS UNDER THE ACT OF 1883.

(*l*) Imitation birds made of ornamental feathers are dutiable as crude feathers and not as stuffed birds.—T. D. 10253, G. A. 31.

(*m*) Ostrich feathers and tips curled, dyed, and mounted are manufactured ornamental feathers.—T. D. 10253, G. A. 31.

(*a*) Feather trimmings composed of feathers dyed and prepared and then attached by adhesive gums to strips of cotton cloth are manufactured feathers.—T. D. 11238, G. A. 597.

(*b*) Artificial flowers for millinery purposes, composed of jet or glass, are dutiable as artificial flowers and not as imitations of jet or manufactures of glass.—T. D. 10408, G. A. 99.

(*c*) An artificial flower with petals, stem, and leaves, with a small paper box in the center, not discernible without close inspection, used for confectionery, was assessed as an artificial flower and claimed to be dutiable as a fancy box. The flower being the predominant feature the protest is overruled, though the Board does not hold that the article was properly assessed.—T. D. 10493, G. A. 143.

(*d*) Artificial flowers and leaves manufactured from cotton and paper, not suitable for millinery purposes, but for use of confectioners in ornamenting cakes and for other decorative purposes, are not dutiable as artificial flowers, but as manufactures of paper or cotton according to the component material.—T. D. 10794, G. A. 347.

(*e*) The proper interpretation of this paragraph is: Feathers crude or not dressed, etc., 25 per cent; feathers dressed, colored, or manufactured, 50 per cent; dressed and finished birds for millinery ornaments, 50 per cent; artificial feathers and flowers for millinery purposes, 50 per cent.—T. D. 10658, G. A. 242.

(*f*) Trimmings manufactured from feathers are dutiable as feathers manufactured.—Id.

(*g*) Paragraph 780 does not cover the manufacture of quills into any completed article.—T. D. 10394, G. A. 85.

(*h*) Quill toothpicks are not free.—T. D. 10889, G. A. 384; United States *v.* Borgfeldt (C. C. A.), (79 Fed. Rep., 953).

426. Furs, dressed on the skin but not made up into articles, and
1897 furs not on the skin, prepared for hatters' use, including fur skins carroted, twenty per centum ad valorem.

329. Furs, dressed on the skin but not made up into articles, twenty per centum ad valorem; furs not on the skin, prepared for hatters' use,
1894 twenty per centum ad valorem.
492. * * * dressed fur pieces suitable only for use in the manufacture of hatter's fur. (Free.)

444. Furs, dressed on the skin but not made up into articles, and
1890 furs not on the skin, prepared for hatters' use, twenty per centum ad valorem.

1883 450. Hatters' furs, not on the skin, and dressed furs on the skin, twenty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 426, ACT OF 1897.

(*i*) Partly manufactured rugs made by cutting and matching together pieces of fur and sewing them temporarily are dutiable as furs dressed on the skin and not under paragraph 438 as dressed leather or goatskins, paragraph 450 as manufactures of fur, nor section 6 as nonenumerated articles. Vandegrift *v.* United States (not reported) followed and T. D. 21805, G. A. 4706, reversed.—T. D. 22931, G. A. 4897.

(*j*) Furs purchased at the London sale and subjected to a process of manufacture after such purchase and before importation should be appraised by adding the necessary cost of such manufacture and a reasonable profit within the limitations of section 11 of the administrative act. The dutiable value of

such furs purchased in England in 1899 and shipped to the United States in 1901 is the market value of such articles at the time of exportation, and to include in such value interest on the amount paid therefor a year before is error against which a protest will lie. The action of the local appraiser in fixing the market value, by adding such interest, and the action of the General Appraisers in affirming his finding, held illegal.—T. D. 23558, G. A. 5090.

(*a*) Squirrel skins sewed together, with a temporary muslin lining, intended for the purpose of holding the skins in place and protecting them, which is removed before they are finally cut to pattern to be used in making or lining garments, are dutiable at 20 per cent ad valorem as "furs, dressed on the skin, but not made up into articles," under this paragraph and not as manufactures of fur at 35 per cent under paragraph 450.—T. D. 24746, G. A. 5457.

(*b*) The market value of furs exported from London is the price fixed by the last annual public sale prior to the date of shipment, with interest thereon at the rate of 5 per cent per annum to the day of shipment.—T. D. 24765, G. A. 5464.

(*c*) Russian sable skins which have been subjected to a process of dressing which has so changed their condition from that of the raw skin that furriers would convert them into articles of apparel without further dressing, are dutiable under this paragraph as "furs, dressed on the skin," notwithstanding that a certain firm of furriers, doing a very high-class business in manufacturing and selling fur articles, would not make up into articles the said skins in their condition as imported without further dressing.—T. D. 25169, G. A. 5630.

(*d*) Fur which drops from rabbit skins that have become heated in the bales in which they are packed, which is unfit for use by hatters in making hats, is not dutiable under this paragraph, but is free under paragraph 561.—T. D. 26955, G. A. 6246.

(*e*) So-called hares' combings, loose or dead hair removed in cleaning skins and used as an adulterant in the manufacture of cheap hats, but requiring further treatment for that use, held dutiable as waste and not as furs prepared for hatters' use.—United States *v.* Hatters' Fur Exchange (153 Fed. Rep., 595; T. D. 27971), reversing Abstract 11309 (T. D. 27363), followed; T. D. 28102, G. A. 6577.

DECISIONS UNDER THE ACT OF 1894.

(*f*) Persian and Astrakhan lamb skins are dutiable as dressed fur skins.—T. D. 15726, G. A. 2907.

(*g*) Squirrel tails with the tail bones removed and strings substituted and inserted so as to run from one end of the article to the other are dutiable as dressed furs on the skin not made up into articles and not as manufactures of furs.—T. D. 16985, G. A. 3413.

(*h*) Thibet furs, called lamb coats or lamb crosses, are dutiable as furs dressed on the skin but not made into articles and not as manufactures of fur. Following Mautner *v.* United States (84 Fed. Rep., 155).—T. D. 19136, G. A. 4109.

DECISIONS UNDER THE ACT OF 1890.

(*i*) Beaver and otter tails the fur of which has been dressed are furs dressed on the skin.—T. D. 13240, G. A. 1661.

(*j*) Goat and kid skins matched as to color, and temporarily sewed together in the form of crosses, plates, and rugs, are dutiable under this and paragraph 456, respectively.—T. D. 12985, G. A. 1536.

(*a*) Goose skins plucked of their feathers but with the down on, the skins dressed by rubbing alum or bran on the inner surface are furs dressed on the skin and not dressed feathers, dressed skins, nor nonenumerated articles.—T. D. 12838, G. A. 1434.

(*b*) Hamster (rat) skins, dressed and sewed together, forming plates about 4 feet square, are furs dressed on the skin but not made up into articles and not manufactures of fur.—T. D. 13180, G. A. 1601.

(*c*) Sousilk and squirrel skins, sewed together and designed for use in lining ladies' cloaks, are furs dressed on the skin and not manufactures of fur.—T. D. 13182, G. A. 1603.

(*d*) A mixture of fur and hair containing from 10 to 75 per cent of hatters' fur is dutiable as such and not as waste.—T. D. 12672, G. A. 1321.

(*e*) Cuttings accumulated in the manufacture of fur articles are dutiable as fur dressed on the skin and not as waste.—T. D. 13245, G. A. 1666.

(*f*) A sable robe composed of a number of dressed sable skins sewed together, with a lining of cheap silk, not made into articles of utility or ornament, are dutiable as dressed furs.—T. D. 14564, G. A. 2356.

(*g*) Thibet crosses are dressed furs on the skin and not manufactures of fur.—T. D. 12957, G. A. 1508.

(*h*) Thibet furs, dressed on the skin, which have been made up into coats and afterwards separated into parts for use as furs dressed on the skin and not as coats, for wearing apparel, are dutiable as furs dressed but not made up into articles, and not as manufactures of fur. Reversing T. D. 13864, G. A. 2017.—Mautner *v.* United States (C. C.), (84 Fed. Rep., 155).

(*i*) Rabbits' fur, commercially known as hatters' fur, but which has not been prepared for hatters' use, was assessed as dressed fur and claimed to be free as furs undressed or as hair. Protest overruled.—T. D. 13313, G. A. 1693.

(*j*) Rabbits' fur which has been cut from the animals' skin after having undergone treatment, technically termed carroting, been bleached and had the hair eliminated by plucking, is commercially known as hatters' fur, is dutiable as such although not prepared for hatters' use, and is not dutiable as waste nor as a nonenumerated article nor free as furs undressed nor as hair.—T. D. 17076, G. A. 3457.

(*k*) Pieces of lambskin sewn together temporarily for safety in transportation and also for the purpose of presenting a more inviting appearance to purchasers are not articles made of fur, but are dutiable as dressed furs on the skin.—Fleet *v.* United States (148 Fed. Rep., 335; T. D. 26824).

DECISIONS UNDER THE ACT OF 1883.

(*l*) Leopard and tiger skins are fur skins, and such skins in a finished condition, soft and pliable, and ready for use are dutiable as dressed furs and not free as skins.—T. D. 10795, G. A. 348.

1897 **427.** Fans of all kinds, except common palm-leaf fans, fifty per centum ad valorem.

1894 330. Fans of all kinds, except common palm-leaf fans, forty per centum ad valorem.

1890 [Not enumerated. Dutiable according to material.]

1883 428. Fans of all kinds, except common palm-leaf fans, of whatever material composed, thirty-five per centum ad valorem.

DECISIONS UNDER PARAGRAPH 427, ACT OF 1897.

(*a*) Embroidered fans are dutiable under this paragraph. They do not fall within the terms of the proviso to paragraph 339, which is limited in the scope of its application to articles and fabrics ejusdem generis with wearing apparel, textile fabrics, etc.—T. D. 24073, G. A. 5235.

(*b*) So-called dolls' fans held to be dutiable under paragraph 418 as toys.—T. D. 25250, G. A. 5660.

(*c*) Paper novelties in the form of fans found to be unfit for any practical use for fanning purposes and held not to be dutiable under the provision for fans of all kinds. They are dutiable as manufactures of paper. T. D. 25820, G. A. 5860, reversed.—Downing *v.* United States (141 Fed. Rep., 490; T. D. 26454).

DECISIONS UNDER THE ACT OF 1894.

(*d*) Kuskus root fans are dutiable as fans.—T. D. 16563, G. A. 3259.

(*e*) Holders for menu cards are not dutiable as fans or toys.—T. D. 18087, G. A. 3889.

DECISIONS UNDER THE ACT OF 1883.

(*f*) Protest against assessment of duty on paper boxes containing fans, as added to make market value, overruled.—T. D. 10240, G. A. 18.

(*g*) White screen fans having the appearance of being small fans, the frame covered with gauze of vegetable fiber, with a reed handle and a small silken cord, are dutiable as fans and not as screens.—T. D. 12317, G. A. 1089.

1897 **428.** Gun wads of all descriptions, twenty per centum ad valorem.

1894 331. Gun wads of all descriptions, ten per centum ad valorem.

1890 446. Gun-wads of all descriptions, thirty-five per centum ad valorem.

1883 440. Gun-wads of all descriptions, thirty-five per centum ad valorem.

1897 **429.** Hair, human, if clean or drawn but not manufactured, twenty per centum ad valorem.

1894 332. Hair, human, if clean or drawn but not manufactured, twenty per centum ad valorem.

1890 447. Hair, human, if clean or drawn but not manufactured, twenty per centum ad valorem.

1883 444. Human hair, * * * If clean or drawn, but not manufactured, thirty per centum ad valorem; * * *.

DECISIONS UNDER THE ACT OF 1890.

(*h*) Human hair, clean, drawn, and curled to be made into toupees, front pieces, wigs, etc., is hair not manufactured.—T. D. 12213, G. A. 1027.

1897 **430.** Hair, curled, suitable for beds or mattresses, ten per centum ad valorem.

1894 332½. Hair, curled, suitable for beds or mattresses, ten per centum ad valorem.

1890 450. Hair, curled, suitable for beds or mattresses, fifteen per centum ad valorem.

1883 443. Curled hair, except of hogs, used for beds or mattresses, twenty-five per centum ad valorem.

1897 **431.** Haircloth, known as "crinoline" cloth, ten cents per square yard; haircloth, known as "hair seating," and hair press cloth, twenty cents per square yard.

1894 { 333. Haircloth, known as "crinoline cloth," six cents per square yard.
334. Haircloth, known as "hair seating," twenty cents per square yard.

1890 { 448. Haircloth, known as "crinoline cloth," eight cents per square yard.
449. Haircloth, known as "hair seating," thirty cents per square yard.

1883 { 445. Haircloth, known as "crinoline cloth," * * * thirty per centum ad valorem.
446. Haircloth, known as "hair seating," thirty cents per square yard.

DECISIONS UNDER PARAGRAPH 431, ACT OF 1897.

(*a*) Hair press cloth to come within this paragraph must be made of the same material as that covered by the other textiles included in that schedule, to wit, horsehair or the like.—T. D. 21200, G. A. 4448.

(*b*) Camels' hair press cloth made of the hair of the camel is not the hair press cloth covered by this paragraph and is dutiable as a manufacture of wool.—T. D. 27792, G. A. 6504.

(*c*) Hair press cloth containing no wool nor hair of the Angora goat, alpaca, or other like animal, is dutiable under this paragraph and not as manufactures of wool.—Caldwell *v.* United States (141 Fed. Rep., 487; T. D. 26489), followed as to such merchandise; T. D. 26634, G. A. 6124.

(*d*) Hair press cloth made of the hair of the camel is not the hair press cloth of paragraph 431 and is dutiable as a manufacture of wool.—Caldwell *v.* United States (141 Fed. Rep., 487; T. D. 26489) distinguished; T. D. 27792, G. A. 6504.

(*e*) Hair press cloth of which no further particulars of description were given in the opinion was held to be dutiable as hair press cloth and not as manufactures of wool.—Caldwell *v.* United States (141 Fed. Rep., 487; T. D. 26489).

DECISIONS UNDER THE ACT OF 1883.

(*f*) Goods made of cattle hair, known as press cloth, used in the process of manufacturing linseed oil is dutiable as a manufacture of hair and not as a manufacture of the hair of the goat, etc., nor as carpets.—T. D. 10505, G. A. 155.

(*g*) Felt made from cattle hair is dutiable as hair cloth and not as manufactures of hair.—T. D. 10526, G. A. 176.

432. Hats, bonnets, or hoods, for men's, women's, boys', or children's wear, trimmed or untrimmed, including bodies, hoods, plateaux, forms, or shapes, for hats or bonnets, composed wholly or in chief value of fur of the rabbit, beaver, or other animals, valued at not more than five
1897 dollars per dozen, two dollars per dozen; valued at more than five dollars per dozen and not more than ten dollars per dozen, three dollars per dozen; valued at more than ten dollars per dozen and not more than twenty dollars per dozen, five dollars per dozen; valued at more than twenty dollars per dozen, seven dollars per dozen; and in addition thereto on all the foregoing, twenty per centum ad valorem.

335. Hats for men's, women's, and children's wear, composed of the
1894 fur of the rabbit, beaver, or other animals, or of which such fur is the component material of chief value, wholly or partially manufactured, including fur hat bodies, forty per centum ad valorem.

451. Hats, for men's, women's, and children's wear, composed of the
1890 fur of the rabbit, beaver, or other animals or of which such fur is the component material of chief value, wholly or partially manufactured, including fur hat bodies, fifty-five per centum ad valorem.

400. Bonnets, hats, and hoods for men, women, and children, composed
1883 of * * * other material, not specially enumerated or provided for in this act, thirty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 432, ACT OF 1897.

(*a*) Ladies' hats of wool and fur (fur chief value) are dutiable as ladies' hats of fur and not as wearing apparel composed wholly or in part of wool.—T. D. 21652, G. A. 4569.

(*b*) Silk hats are not fur hats.—T. D. 12150, G. A. 1012.

(*c*) Fur hats, trimmed with silk artificial flowers, etc., and in which some material other than fur constitutes the component material of chief value in the completed articles, are excluded from classification under this paragraph and are dutiable according to the component material of chief value in the completed articles.—Rheims *v.* United States (154 Fed. Rep., 969; T. D. 28185), affirming without opinion T. D. 27541, G. A. 6411.

(*d*) So-called fur bands in the form of rectangular pieces of felt material composed in part of wool but in chief value of rabbit fur, varying from 15 to 24 inches in width and 36 to 48 inches in length, and used in making hats, are dutiable as manufactures in chief value of fur and not as wearing apparel in part of wool nor as hats and forms of hats composed in chief value of fur.—Herrman et al. *v.* United States (141 Fed. Rep., 486; T. D. 26598), followed; T. D. 26588, G. A. 6099.

1897 **433.** Indurated fiber ware and manufactures of wood or other pulp, and not otherwise specially provided for, thirty-five per centum ad valorem.

1894 353. * * * indurated fiber wares, and other manufactures composed of wood or other pulp, or of which these substances or either of them is the component material of chief value, * * * not specially provided for in this act, thirty per centum ad valorem.

1890 461. * * * indurated fiber wares and other manufactures composed of wood or other pulp, or of which these substances or either of them is the component material of chief value, * * * not specially provided for in this act, thirty-five per centum ad valorem.

1883 [Not enumerated.]

DECISIONS UNDER PARAGRAPH 433, ACT OF 1897.

(*e*) Beer mats made of pulp having printed matter thereon are not dutiable as printed matter but as manufactures of pulp.—T. D. 24997, G. A. 5582.

1897 **434.** Articles commonly known as jewelry, and parts thereof, finished or unfinished, not specially provided for in this act, including precious stones set, pearls set or strung, and cameos in frames, sixty per centum ad valorem.

1894 336. Jewelry: All articles, not specially provided for in this act, commercially known as "jewelry," and cameos in frames, thirty-five per centum ad valorem.

1890 452. Jewelry: All articles, not elsewhere specially provided for in this act composed of precious metals or imitations thereof, whether set with coral, jet, or pearls, or with diamonds, rubies, cameos, or other precious stones, or imitations thereof, or otherwise, and which shall be known commercially as "jewelry," and cameos in frames, fifty per centum ad valorem.

1883 459. Jewelry of all kinds, twenty-five per centum ad valorem.

DECISIONS UNDER PARAGRAPH 434, ACT OF 1897.

(*f*) Imitation pearls, so called, in the form of spheres and half spheres made of glass (or of which glass is the component material of chief value), which are mounted on wires, are dutiable as jewelry and not under paragraph

435 as imitations of diamonds or other precious stones.—T. D. 19447, G. A. 4164, reversed in suit 1822 (T. D. 27666).

(*a*) Amethysts and opals cut into the shape of half olives and thin circular forms of rock crystal of like diameter, each pierced in the center and strung on silk threads or cords about 16 inches in length, and which are intended for use as necklaces or lorgnette chains, are dutiable as jewelry and not under paragraph 435 as precious stones.—T. D. 19448, G. A. 4165.

(*b*) Brooches or lockets in the form of oval or elliptical medallions, made of gold or of silver, and containing miniature portraits in water colors made upon ivory, are dutiable as jewelry and not as paintings.—T. D. 19714, G. A. 4213.

(*c*) Articles in the nature of hat or hair pins or ornaments, brooches or breastpins, buckles, slides or agraffes, chatelaines, belts, or girdles, etc., composed of base metal in imitation of precious metals and otherwise, some of which are set or ornamented with imitation pearls or imitation precious stones, and others of black glass in imitation of jet, and which are intended and adapted for use as articles of personal ornament or adornment, in the hair, hat, bonnet, dresses, cloaks, shawls, or elsewhere upon the person are dutiable as jewelry and not according to the component material of chief value.—T. D. 20298, G. A. 4306, reversed in part in suits 2849, etc. (T. D. 26903).

(*d*) Articles in the similitude of mariners' compasses, the framework being of gilded or plated metal in imitation of gold or silver, and which are intended to be given away to be worn with boys' sailor suits, are dutiable as jewelry and not as manufactures of metal.—T. D. 20798, G. A. 4370.

(*e*) Watch guards consisting of silk cords ornamented with silver and designed to be worn about the neck as a guard or chain are dutiable as jewelry and not as manufactures of metal nor as manufactures of silk.—T. D. 20799, G. A. 4371.

(*f*) Small open-face articles in the form of stem-winding watches, without works other than those necessary to turn the hands, made of material in imitation of gold and oxidized silver, and with imitation vest or fob chains or chatelaine attachments, are jewelry and not toys.—T. D. 20958, G. A. 4404.

(*g*) Miniature penknives adapted and intended to be worn upon watch chains or guards as charms are dutiable as jewelry.—T. D. 21195, G. A. 4443.

(*h*) Keystones composed of white onyx, designed for use as emblematic watch charms, are dutiable as jewelry.—T. D. 21196, G. A. 4444.

(*i*) Small chains composed of German silver and other metal, gilded, etc., cut into the usual length of vest and guard chains and requiring only the addition of a swivel and hook to render them complete, are dutiable as jewelry and not as manufactures of metal.—T. D. 21377, G. A. 4483.

(*j*) Women's fancy hairpins composed of gilded metal set with forms of colored glass, in imitation of precious stones, are dutiable as jewelry and not as toys.—T. D. 22125, G. A. 4688.

(*k*) So-called "chain purses" made of gold or silver wire or imitation thereof with clasp, ring, and chain of similar material, intended to be attached, as chatelaines, to women's belts or girdles, or to be worn on the neck or arm, their chief purpose being personal ornamentation or display, are dutiable as articles commonly known as jewelry.—T. D. 22688, G. A. 4829.

(*l*) Leather chatelaine bags are not jewelry.—T. D. 23988, G. A. 5206.

(*m*) Miniature breech-loading pistols 1¾ inches long, not having a ring attached, intended to be used in suspending same from watch chains, are duti-

able as jewelry and not as toys. Cartridges for the same are dutiable under paragraph 424.—T. D. 24768, G. A. 5467.

(*a*) Parts of scarf pins consisting of imitation diamonds mounted on base metal are dutiable as parts of jewelry.—T. D. 24935, G. A. 5549.

(*b*) Small hooks and swivels made of white metal held to be dutiable as parts of jewelry.—T. D. 24994, G. A. 5579.

(*c*) Small gilt pins with glass heads of solid colors, including imitation of pearls, known as lace pins, belt pins, and by other names, held not dutiable as jewelry. Hat or bonnet pins with ornamental imitation pearl heads and gilt shanks held to be dutiable as jewelry.—T. D. 25213, G. A. 5647.

(*d*) Small finger rings composed of base metal to imitate gold or silver, set with imitation precious stones, and designed for children's wear, are dutiable as jewelry and not as toys.—T. D. 25309, G. A. 5684.

(*e*) Small metal thimble cases and portemonnaies held to be dutiable as manufactures of metal and not as jewelry. Vinaigrette bottles or odor flasks made of, or decorated with, imitation precious metal, are dutiable as jewelry.—T. D. 25311, G. A. 5686.

(*f*) Imitation precious stones mounted or set in metal intended to be attached to theatrical garments are not parts of jewelry.—T. D. 25378, G. A. 5705.

(*g*) Hand, side, and handkerchief bags and purses composed wholly of precious metal or other metal, or of leather with metal frames (the metal chief value), held to be dutiable as manufactures of metal under paragraph 193, and not as jewelry under this paragraph.—Tiffany *v.* United States (131 Fed. Rep., 398; T. D. 25316), followed; T. D. 25479, G. A. 5743.

(*h*) Charms made of brass and part enameled, in the form of miniature albums containing photographs and fitted with a ring whereby the article may be suspended from a watch chain, held to be dutiable as jewelry.—T. D. 25531, G. A. 5769.

(*i*) Parts of watch fobs made of nickel held to be dutiable as parts of jewelry.—T. D. 25537, G. A. 5775.

(*j*) Rope chain in long lengths is not dutiable as unfinished jewelry but as manufactures of metal.—T. D. 25564, G. A. 5782.

(*k*) Narrow bands of stamped tin or other soft base metal, attached to the centers of which is a toy watch, the articles bearing a crude resemblance to bracelets, held not dutiable as jewelry but as toys.—T. D. 25694, G. A. 5817.

(*l*) Religious medals are not dutiable as jewelry.—T. D. 25709, G. A. 5821.

(*m*) Crucifixes are not dutiable as jewelry.—T. D. 25716, G. A. 5828.

(*n*) Small metal coin holders, resembling hunting-case watches in shape, are not dutiable as jewelry but as articles of metal.—T. D. 25989, G. A. 5902.

(*o*) Combination collar buttons and tie holders are not dutiable as jewelry but as articles of metal.—T. D. 26115, G. A. 5960.

(*p*) Brass swivels in a rough condition and not suitable for use in the construction of watch chains or other articles of jewelry without undergoing further processes of manufacture are not dutiable as parts of jewelry.—T. D. 26213, G. A. 5988.

(*q*) Articles consisting of a metal bracelet in which a watch is set are dutiable separately, the watch movement under paragraph 191 and the bracelet under this paragraph.—T. D. 26285, G. A. 6015.

(*r*) Agate or onyx keystones are not dutiable as parts of jewelry.—T. D. 26309, G. A. 6023.

(*a*) Small brass chains costing less than 2 cents each, designed and intended for the amusement of children in play, and imported attached to or separate from toy watches, are dutiable under paragraph 418 and not under this paragraph.—T. D. 26335, G. A. 6027.

(*b*) Pencils composed in chief value of gun metal or other metal, plain, or ornamented severally with a few small imitation pearls or turquoises set in the cases thereof, fitted with a ring by means of which they may be attached to a chain, purses composed of gun-metal mesh work, gun-metal coin holders, powder cases, and stamp cases, intended for utilitarian purposes, held not to be commonly known as jewelry and to be dutiable at 45 per cent under paragraph 193. Gun-metal lockets used as ornaments held to be jewelry and as such dutiable at 60 per cent under this paragraph.—T. D. 26507, G. A. 6075.

(*c*) Steel point ornaments or appliques, chiefly employed for ornamenting women's hats are not dutiable as jewelry but as manufactures of metal.—T. D. 26773, G. A. 6170.

(*d*) Pierced Tasmanian shells strung on cotton cords about 6 feet in length knotted at the ends and not fitted with clasp, snap, or other metal device incident and usual to necklaces, are not commonly known as jewelry and are dutiable as manufactures of shell.—United States *v.* Hawaii Company (2 Hawaiian Rep., 320; T. D. 26778), affirming T. D. 25663, G. A. 5810, followed; T. D. 26798, G. A. 6175.

(*e*) Umbrella handles composed of base metal and set with imitation precious stones are not jewelry.—T. D. 26814, G. A. 6186.

(*f*) Enameled brooches, plated with gold or silver, indicative of membership in an organization, are dutiable as jewelry.—T. D. 26914, G. A. 6228.

(*g*) Diminutive opera glasses composed in chief value of bone and containing microscopic photographs are not dutiable as jewelry but as manufactures of bone.—United States *v.* Levy (T. D. 26903), affirming without opinion T. D. 25734, G. A. 5833, followed; T. D. 26994, G. A. 6262.

(*h*) Miniature penknives having a single blade, with a loop attached, composed in chief value of metal, are not jewelry but are dutiable as manufactures of metal.—T. D. 26996, G. A. 6264.

(*i*) Articles in the form of hearts and chatelaines, made of white metal and pierced with numerous orifices in which imitation precious stones are to be set, designed exclusively for use in the manufacture of cheap jewelry, are dutiable as parts of jewelry.—T. D. 27055, G. A. 6273.

(*j*) Gold ornaments in the form of small puff boxes, enameled and set with precious stones and provided with a loop by which they may be attached to a chain and worn on the person for purposes of adornment, are dutiable as jewelry.—T. D. 27130, G. A. 6292.

(*k*) Small finger rings composed of brass, of small size, flimsy construction, such as are ordinarily packed in penny packages of candy as prizes, are dutiable as toys and not as jewelry.—Strauss *v.* United States (suit 3106; T. D. 26903), reversing without opinion T. D. 22125, G. A. 4688, followed; T. D. 27156, G. A. 6297.

(*l*) Necklace clasps and slides set with imitations of precious stones and designed for use in the manufacture of cheap jewelry are dutiable as parts of jewelry. Snaps or swivel clasps composed of brass, not plated, chiefly used in the construction of toy bracelets and necklaces, held not dutiable as jewelry.—T. D. 27255, G. A. 6330.

(*a*) Dress and belt buckles and other similar ornaments composed of base metal, plain, enameled, or set with imitations of precious stones, and millinery ornaments composed of metal and paste in imitation of jet, are not dutiable as jewelry.—Blumenthal *v.* United States (suit 4108; T. D. 27397), reversing by consent T. D. 26681, G. A. 6141, followed; T. D. 27382, G. A. 6374.

(*b*) Hat, bonnet, or shawl pins made entirely of metal in imitation of gold or silver, having enameled or other ornamental heads, or of metal set with imitations of precious stones faceted, or set with pearl-ivory paste or other materials, the mountings ornamented with metal bands, scroll work, or other ornamental designs, are commonly known as jewelry. Hat, shawl, belt, toilet, or lace pins with black heads, faceted or plain, or with plain wax, paste, or glass heads of various colors, or with heads in imitation of round or baroque pearls, none of the above-mentioned heads adorned with metal work, are not commonly known as jewelry and are dutiable at 45 per cent ad valorem under paragraph 112 or 193 of this act.—United States *v.* Veit et al. (suits 4096, etc.; T. D. 27397), affirming by consent T. D. 26679, G. A. 6139, followed; T. D. 27390, G. A. 6376.

(*c*) Celluloid combs in imitation of horn or tortoise shell, each decorated by a row of imitation jet ornaments, are not dutiable as jewelry but as articles of pyroxylin.—T. D. 27423, G. A. 6383.

(*d*) Large safety pins, known as automobile pins, if of plain metal (not washed or plated in imitation of precious metal) or of plain metal set with pieces of glass or paste not faceted or ornamented with metal scroll work, are not dutiable as jewelry. If made entirely of metal imitative of jewelry or ornamental in character, or if set with imitations of precious stones faceted or ornamented with metal scroll work, they are dutiable as jewelry.—T. D. 27571, G. A. 6425.

(*e*) Expensive belts, belt buckles, slides, chains, and chatelaines composed of precious metal are dutiable as jewelry.—T. D. 27777, G. A. 6495.

(*f*) Imitation pearls of small size, matched and temporarily strung, but not fitted with any metal attachment incident to necklaces, are not dutiable as jewelry but as manufactures of paste.—T. D. 26817, G. A. 6189.

(*g*) Metal frames for miniatures set with precious stones are dutiable as manufactures of metal and not as jewelry.—United States *v.* Knoedler (154 Fed. Rep., 928; T. D. 28282), affirming T. D. 27577, G. A. 6427, followed; T. D. 28344, G. A. 6645.

(*h*) Ornaments in the forms of buckles, slides, cabochons, bars, etc., made entirely of metal or of metal and paste, chiefly intended as millinery ornaments, are not dutiable as jewelry but according to the component material of chief value.—United States *v.* Schiff (139 Fed. Rep., 549; T. D. 26492), affirming T. D. 25830; T. D. 25152, G. A. 5624 followed; T. D. 26653, G. A. 6130.

(*i*) Slides or buckles used as ornaments on slippers are not dutiable as jewelry—Bailey *v.* United States (135 Fed. Rep., 917; T. D. 26195).

(*j*) Watch guards made of leather and polished steel are not jewelry.—Veil *v.* United States (128 Fed. Rep., 471; T. D. 25007), in effect overruling T. D. 21958, G. A. 4646.

(*k*) Millinery ornaments are not dutiable as jewelry.—Hermann *v.* United States (T. D. 25156).

(*l*) Women's chain purses or aumonieres made of silver wire are not dutiable as jewelry.—Tiffany *v.* United States (131 Fed. Rep., 398; T. D. 25316).

(*a*) Metal purses in imitation of gold and silver set with imitation precious stones are not dutiable as jewelry.—Steinhardt *v.* United States (148 Fed. Rep., 512; T. D. 25468).

(*b*) Watch chains composed of white metal are dutiable as jewelry, and swivels made of the same material and designed for use in the manufacture of watch chains are dutiable as parts of jewelry.—T. D. 28383, G. A. 6656.

(*c*) Amber screw swivels made wholly of amber are not dutiable as parts of jewelry but as manufactures of amber.—T. D. 28390, G. A. 6657.

(*d*) Side and back combs mounted with precious metal or base metal plated with gold or silver, with or without imitation precious stone settings, are dutiable as jewelry.—T. D. 28391, G. A. 6658.

(*e*) Side and back combs, plain or ornamented with cheap, flimsy stampings of base metal unplated, attached by unskilled labor, are not dutiable as jewelry but as manufactures of the component material therein.—Ibid.

(*f*) Hat pins with faceted glass heads are not dutiable as jewelry but as articles of glass cut.—Ibid.

(*g*) Necklaces when valued at not more than 11 marks per gross and bracelets when valued at not more than 5 marks per gross, composed in chief value of beads but designed and intended for the amusement of children in play, are not dutiable as jewelry.—Ibid.

DECISIONS UNDER THE ACT OF 1894.

(*h*) Necklaces composed of glass and paste, commercially known as jewelry, are dutiable as such.—T. D. 16334, G. A. 3163.

(*i*) Pins for chatelaine watches are dutiable as jewelry and not as parts of watches.—T. D. 17945, G. A. 3820.

(*j*) Watch braces and watch brooches are dutiable as jewelry and not as watches.—T. D. 17966, G. A. 3841.

(*k*) Chatelaines or brooches of artistic design intended to be worn upon the dress with a watch attached as an article of personal adornment are dutiable as jewelry and not as parts of watches.—T. D. 20806, G. A. 4378.

(*l*) Small cups, shoe hooks, glove-hook handles, knife handles, paper weights, slabs for match boxes and for blotting papers, and similar articles made of agate and onyx, are dutiable by similitude as precious stones, being identical in material with well-known kinds of precious stones, although advanced by their manufacture into specific commercial articles beyond the condition of precious stones.—Hahn *v.* United States (100 Fed. Rep., 635), reversing 91 id. 755, and affirming T. D. 18872, G. A. 4069.

DECISIONS UNDER THE ACT OF 1890.

(*m*) Crystal balls and agate and topaz house ornaments held not dutiable as jewelry or under paragraphs 453 or 454 act of 1890.—T. D. 13487, G. A. 1789.

(*n*) Breastpins or brooches of fancy design composed in part of imitations of precious metals and of precious stones are jewelry.—T. D. 12666, G. A. 1315.

(*o*) Fancy buckles composed of metal in imitation of oxidized silver to be worn upon the belt or otherwise are jewelry.—T. D. 12326, G. A. 1098, reversing T. D. 11980, G. A. 893.

(*p*) Certain colored glass disks held not dutiable as imitation precious stones.—T. D. 15403, G. A. 2797.

(*a*) A dagger-shaped article of horn surmounted by a scroll-shaped open filagree work, metallic head in imitation of gold, set with imitation sapphires, emeralds, and other precious stones, designed to be worn in the hair or about the head, are dutiable as jewelry and not as pins metallic nor as manufactures of metal.—T. D. 16008, G. A. 3032.

(*b*) Manufactures of gold in the shape of hearts, with a cross and crown of gold supposed to represent the "Sacred Heart of Jesus," are jewelry and not medals of gold.—T. D. 10542, G. A. 192.

(*c*) Children's necklaces, made by stringing imitation coral beads upon cotton threads and attaching a small, brass, swivel clasp, which serves both as a fastening and ornament, are jewelry.—T. D. 11033, G. A. 476.

(*d*) Necklaces composed of glass beads strung upon cotton cords, with brass swivel clasp, the beads colored to imitate gold or silver or pearls, are dutiable as jewelry.—T. D. 12636, G. A. 1285.

(*e*) Necklaces composed of mother-of-pearl and imitation precious metal, the latter the chief component part, are dutiable as imitation precious metals.—T. D. 13345, G. A. 1725.

(*f*) Necklace clasps washed and made to imitate gold or silver are not jewelry.—T. D. 13426, G. A. 1763.

(*g*) Necklaces composed of glass beads strung upon cotton cords, with metal catches, so treated as to imitate precious metals, are dutiable as jewelry and not as manufactures of glass.—T. D. 13790, G. A. 1984.

(*h*) Necklaces composed of glass made to imitate precious metals and commercially known as jewelry are dutiable as such.—T. D. 14943, G. A. 2572.

(*i*) Small brass rings containing colored glass sets in imitation of precious stones, designed to be worn by children as ornaments, are dutiable as jewelry.—T. D. 12109, G. A. 971.

(*j*) Children's rings set with imitation precious stones composed of brass in imitation of gold and commercially known as jewelry are dutiable as jewelry.—T. D. 14943, G. A. 2572.

(*k*) Steel watch chains are not jewelry.—T. D. 11241, G. A. 600.

(*l*) Steel watch chains with cross bar and swivel attached, plated with metal other than steel or iron and made to imitate silver, are dutiable as jewelry.—T. D. 12660, G. A. 1309.

(*m*) White metal watch chains are jewelry.—T. D. 12854, G. A. 1450.

(*n*) Watch chains composed wholly of white metal or gilded in imitation of silver are dutiable as jewelry and not as chains nor as manufactures of metal.—T. D. 17054, G. A. 3435.

DECISIONS UNDER THE ACT OF 1883.

(*o*) Brooches made of burnished steel and brass or other metal, gilded, held to be jewelry.—T. D. 11583, G. A. 758.

(*p*) Butterflies on wire for use as ornamental pins for ladies' head gear are dutiable as jewelry and not as manufactures of metal.—T. D. 10408, G. A. 99.

(*q*) Buckles composed of gilt metal frames and metal central pins containing two hooks with a set of miniature glass leaves to imitate torquoise are jewelry.—T. D. 11078, G. A. 521.

(*r*) Buckles composed of mother-of-pearl frames, with a central pin of steel or galvanized iron, to which are soldered three hooks of the same metal, held to be jewelry.—T. D. 11078, G. A. 521.

(*a*) Buckles composed of metal frames ornamented with four stripes of mother of pearl and steel points are jewelry.—T. D. 11078, G. A. 521.

(*b*) Buckles composed of metal frames, on the surface of which are pieces of glass of various sizes held to be jewelry.—T. D. 11078, G. A. 521.

(*c*) Crosses of gold and silver held dutiable as jewelry and not as manufactures of metal.—T. D. 10510, G. A. 160.

(*d*) Pins composed of metal with ornamental heads made to resemble jet, precious stones, gold and silver, respectively, are jewelry.—T. D. 11583, G. A. 758.

(*e*) Steel watch chains are dutiable as jewelry and not as chains.—T. D. 10889, G. A. 384.

(*f*) Whether articles made of cut steel, steel and brass, or mother-of-pearl, used as ornaments for belts, dresses, cloaks, hats, or bonnets, and ornaments for the hair, are dutiable as manufactures of metal or as jewelry, depends upon the meaning attached by the trade to the phrase "jewelry of all kinds." The jury found the articles jewelry.—Robbins *v.* Robertson (33 Fed. Rep., 709).

435. Diamonds and other precious stones advanced in condition or value from their natural state by cleaving, splitting, cutting, or other
1897 process, and not set, ten per centum ad valorem; imitations of diamonds or other precious stones, composed of glass or paste, not exceeding an inch in dimensions, not engraved, painted, or otherwise ornamented or decorated, and not mounted or set, twenty per centum ad valorem.

338. Precious stones of all kinds, cut but not set, twenty-five per centum ad valorem; if set, and not specially provided for in this act, including
1894 pearls set, thirty per centum ad valorem; imitations of precious stones, not exceeding an inch in dimensions, not set, ten per centum ad valorem. And on uncut precious stones of all kinds, ten per centum ad valorem.

454. Precious stones of all kinds, cut but not set, ten per centum ad valorem; if set, and not specially provided for in this act, twenty-five
1890 per centum ad valorem. Imitations of precious stones composed of paste or glass not exceeding one inch in dimensions, not set, ten per centum ad valorem.

1883 { 480. Precious stones of all kinds, ten per centum ad valorem.
420. Compositions of glass or paste, when not set, ten per centum ad valorem.

DECISIONS UNDER PARAGRAPH 435, ACT OF 1897.

(*g*) In strict commercial sense the term "precious stones" includes only diamonds, rubies, sapphires, and emeralds, although sometimes applied to alexandrites, cat's-eye, and other fancy stones, which, however, are generally designated as semiprecious stones.—T. D. 19449, G. A. 4166.

(*h*) Half sphere or spilt real pearls are dutiable at 20 per cent.—T. D. 21196, G. A. 4444.

(*i*) Emeralds in the form of oblong beads, which have been pierced or drilled, and polished, are dutiable as precious stones cut, and not free under paragraph 545 as not cut.—T. D. 21197, G. A. 4445.

(*j*) Merchants who deal in precious stones only are not competent to testify as to the commercial uses of articles of paste claimed to be imitation precious stones.—Lorsch *v.* United States (119 Fed. Rep., 476).

(*k*) Jade ornaments, tableware, etc., are not precious stones.—Tiffany *v.* United States (126 Fed. Rep., 255; T. D. 25051).

(*l*) Garnets are precious stones and when cut and polished for jewelry purposes are dutiable at 10 per cent under this paragraph and not under paragraph 115.—T. D. 23559, G. A. 5091.

(*a*) Sapphire compass, meter and electrical jewels, about one-sixteenth of an inch in length and diameter, concave or cup-shaped at one end and flat at the other, made of oriental and Ceylon sapphires, are dutiable either directly or by similitude as precious stones.—T. D. 24577, G. A. 5382.

(*b*) The words "otherwise ornamented or decorated" as applied to imitation precious stones and used in this paragraph imply effects produced by some superadded process and do not apply to imitations of ornamentations or decorations upon imitation precious stones, the whole being produced by a single molding or pressing process. Imitation cameos and intaglios produced by a single process of molding or pressing glass or paste, made in imitation of precious stones and not exceeding 1 inch in dimensions, are dutiable under this paragraph and not as manufactures of paste.—T. D. 24581, G. A. 5386.

(*c*) A bust made from lapis lazuli held to be dutiable as statuary of stone and not as a precious stone cut.—T. D. 24987, G. A. 5572.

(*d*) Umbrella handles in chief value of tiger-eye are not dutiable as precious stones cut.—T. D. 25083, G. A. 5602.

(*e*) Glass beads, unstrung, colored or tinted to imitate precious stones, are not dutiable as imitation precious stones.—T. D. 25088, G. A. 5607.

(*f*) So-called incrusted stones and other imitations of precious and semi-precious stones composed of glass and used in the manufacture of cheap jewelry are dutiable as imitation precious stones.—Lorsch *v.* United States (119 Fed. Rep., 476), reversing T. D. 19458, G. A. 4175, followed; T. D. 25105, G. A. 5610.

(*g*) Imitations of rock crystal composed of glass, ornamented after manufacture by painting, are excluded from classification under this paragraph.—T. D. 25198, G. A. 5644.

(*h*) Imitations of precious stones one-eighth of an inch in diameter, composed of glass or paste, having foil backs and drilled through with two holes, held to be dutiable as imitation precious stones and not as beads.—T. D. 25267, G. A. 5671.

(*i*) The provision herein for imitation precious stones is not limited to such as are intended for jewelry purposes, but includes those that are used as stove ornaments or in lamps. Imitation precious stones exceeding an inch in dimensions are dutiable as manufactures of glass or paste under paragraph 112.—T. D. 25329, G. A. 5687.

(*j*) Shell cameos are dutiable as manufactures of shell and not as precious stones.—T. D. 25512, G. A. 5763.

(*k*) Jasper, tiger-eye, sardonyx, and carnelian, such as are usually employed in the manufacture of jewelry, held to be dutiable as precious stones.—T. D. 25525, G. A. 5768.

(*l*) Articles of paste, colored and decorated in imitation of the eye of the peacock, are not dutiable under this paragraph but as manufactures of paste.—T. D. 25664, G. A. 5811.

(*m*) Pieces of white onyx in the form of keystones, fit only to be mounted for use as jewelry, are dutiable as precious stones cut but not set, under this paragraph, and not as manufactures of onyx, not specially provided for, under paragraph 115.—T. D. 26014, G. A. 5915.

(*n*) Small sapphire jewels intended for use in the construction of phonograph instruments are dutiable either directly or by similitude as precious stones under this paragraph and not under paragraph 97.—T. D. 26015, G. A. 5916.

(*a*) Imitations of precious or semiprecious stones which have been subjected to any process of hand cutting or engraving after molding or pressing are excluded from the provisions of this paragraph.—T. D. 26206, G. A. 5981.

(*b*) Agate or onyx keystones cut and polished and bearing emblematic lettering are dutiable as precious stones cut but not set.—T. D. 26309, G. A. 6023.

(*c*) Lettered keystones made of glass or paste in imitation of white onyx are excluded by reason of such lettering from the provisions of this paragraph and are dutiable as manufactures of paste.—T. D. 26388, G. A. 6053.

(*d*) Small pieces of mother-of-pearl cut into forms suitable for inlaying violin keys and other parts of musical instruments are dutiable as manufactures of mother-of-pearl and not as precious stones or imitations thereof.—T. D. 26506, G. A. 6074.

(*e*) Goldstones, an imitation of aventurine, not exceeding 1 inch in dimensions, are dutiable as imitation precious stones. Pieces or lumps of the same material exceeding an inch in dimensions are dutiable as manufactures of paste.—T. D. 26555, G. A. 6089.

(*f*) Articles of paste made in imitation of jet are not imitation precious stones.—T. D. 26706, G. A. 6149.

(*g*) Multi-colored stones made of paste held to be dutiable as imitation precious stones.—T. D. 26723, G. A. 6155.

(*h*) Heads for hat pins made of paste simulating various precious stones and material, and partly drilled, are dutiable as imitation precious stones.—T. D. 26770 G. A. 6167.

(*i*) Imitation coral designed for use in the manufacture of cheap jewelry held to be dutiable as imitation precious stones.—T. D. 26922, G. A. 6236.

(*j*) Pieces of colored glass backed with foil, made in the form of fleurs-de-lis, designed for attachment to women's hats or dresses and not suitable for use as settings for jewelry, are not dutiable as imitations of precious stones but as manufactures of paste.—T. D. 26989, G. A. 6257.

(*k*) Imitations of precious stones, in forms, possessing three dimensions, are dutiable under this paragraph in cases where they do not exceed 1 inch in any two of their dimensions. Such articles exceeding 1 inch in any two of their dimensions, and imitation precious stones in the form of disks exceeding 1 inch in diameter, are dutiable as manufactures of paste under paragraph 112.—Lorsch *v.* United States (146 Fed. Rep., 379; T. D. 27007), reversing 135 id., 214 (T. D. 25785), and T. D. 25251, G. A. 5651 followed; T. D. 27112, G. A. 6289.

(*l*) Reconstructed rubies held to be dutiable either directly or by similitude as precious stones cut.—T. D. 24601, G. A. 5394 (reversed by consent, T. D. 26641).

(*m*) Reconstructed or artificial rubies, produced either synthetically or by molding small pieces of genuine rubies into compact masses, the same being identical in composition with the natural ruby, are dutiable as precious stones cut, either directly or by similitude.—T. D. 27278, G. A. 6336.

(*n*) Hemispherical rock crystals cut intaglio and painted held to be dutiable as precious stones. The fact that rock crystal is a precious stone and that they have been cut brings them within the precise terms of paragraph 435 regardless of the subsequent process of painting to which they have been subjected.—United States *v.* Benedict (145 Fed. Rep., 914; T. D. 27032), affirming 135 Fed. Rep., 242 (T. D. 25783), and reversing T. D. 24614, G. A. 5402, followed; T. D. 27108, G. A. 6285.

(*a*) Rock-crystal balls suitable for jewelry purposes and not exceeding 1 inch in diameter are dutiable as precious stones cut; exceeding 1 inch in diameter, as manufactures of rock crystal.—T. D. 27160, G. A. 6301.

(*b*) Imitation precious stones, known as incrusted stones, are dutiable under this paragraph.—United States *v.* Downing (144 Fed. Rep., 1022; T. D. 27193), affirming 139 id., 155 (T. D. 26076), followed; T. D. 27292, G. A. 6342.

(*c*) Imitations of rock crystal intaglios, composed of paste and decorated by painting, are excluded from the provisions of this paragraph and are dutiable as manufactures of paste under paragraph 112.—T. D. 27346, G. A. 6367.

(*d*) Articles of paste made in imitation of diamonds, rubies, and other precious stones, not exceeding 1 inch in dimensions, backed with foil and pierced through from the surface to the back near the edge and at opposite sides, are commercially known as jewels and not as beads and are dutiable hereunder.—T. D. 27420, G. A. 6380.

(*e*) Pieces of precious coral, or that variety of relatively high cost known to and classified by the trade as precious stones susceptible of taking a high polish, cut by lapidaries and suitable only for settings for jewelry, are dutiable as precious stones, cut. Coral of other descriptions (much cheaper in comparison with the cost of precious coral and not intended for use as settings for jewelry) is dutiable as manufactures of coral.—T. D. 27726, G. A. 6482.

(*f*) Small brown diamonds weighing about one-sixteenth of a carat, with one surface cut and polished, intended for use as bearings in electrical instruments of precision, found to have been commercially known and dealt in prior to the time of the passage of the tariff act of 1897 as bort, and held to be entitled to free entry accordingly.—T. D. 28071, G. A. 6574.

(*g*) For tariff purposes, the specific designation by which articles are known and dealt in in trade at and prior to the enactment of a tariff act is controlling and conclusive during the life of such act.—Ibid.

(*h*) All varieties of coral, without regard to value, suitable for use in the construction of jewelry, including drilled corals and branch corals strung on cotton threads, are dutiable as precious stones not set and not as beads nor as manufactures of coral. T. D. 27726, G. A. 6482, modified.—T. D. 28131, G. A. 6584.

(*i*) So-called reconstructed emeralds composed of two pieces of aquamarine or beryl cemented together, green coloring matter applied between the stones producing the tint naturally pertaining to the emerald, held to be dutiable as precious stones.—T. D. 28295, G. A. 6637.

(*j*) Imitations of rock crystal, composed of paste and molded or pressed into the form of plano-convex lenses, less than 1 inch in dimensions, are dutiable as imitation precious stones and not as lenses of glass or pebble.—United States *v.* Robinson (140 Fed. Rep., 968; T. D. 26397), affirming T. D. 25760, G. A. 5841, followed; T. D. 26540, G. A. 6085.

(*k*) Imitation whole and half pearls, including those mounted on wires, and imitation rubies, emeralds, and rock crystals mounted on wires are dutiable as imitation precious stones. Imitation pearls pressed or drilled are dutiable as beads and not as imitation precious stones.—United States *v.* Weinberg and Weinberg *v.* United States (139 Fed. Rep., 1006; T. D. 26483), affirming T. D. 25563, G. A. 5781, and T. D. 25566, G. A. 5784, followed; T. D. 26554, G. A. 6088.

(*l*) Drilled opal balls are dutiable as precious stones cut and not as beads.—United States *v.* Gem Company (142 Fed. Rep., 283; T. D. 26491), affirming T. D. 25549, G. A. 5776, followed; T. D. 26586, G. A. 6097.

(*a*) Diamonds of the description known as bort, drilled and designed for use in wire drawing, are not dutiable as precious stones cut, but are free of duty under the provision for bort.—United States *v.* American Express Company (140 Fed. Rep., 967; T. D. 26490), affirming T. D. 25565, G. A. 5783, and United States *v.* Fifteen Drilled Diamonds (127 Fed. Rep., 753; T. D. 25046), followed; T. D. 26630, G. A. 6120.

(*b*) Articles made of paste in imitation of shell cameos are dutiable as imitation precious stones.—T. D. 25713, G. A. 5825, affirmed; United States *v.* Goldberg (139 Fed. Rep., 706; T. D. 25919).

(*c*) The provisions of this paragraph relate to precious stones prepared to be set in articles of jewelry, and small pieces of agate cut, polished, and grooved so as to be fited for use as scale bearings are not dutiable as precious stones cut, but as manufactures of agate.—Smith *v.* Computing Scale Company (147 Fed. Rep., 890; T. D. 27263).

(*d*) Small pieces of agate, cut, polished, and grooved for the purpose of being used as scale bearings, are more specifically provided for as manufactures of agate than as precious stones cut. The latter term is general, including in its scope many species, of which agate is one.—United States *v.* Lorsch (158 Fed. Rep., 398; T. D. 28513), reversing 152 id., 591 (T. D. 27829), and T. D. 25865, G. A. 5875.

(*e*) Pieces of hematite, or bloodstone, less than 1 inch in any dimension, designed and suitable for jewelry settings exclusively, held dutiable as precious stones.—T. D. 28437, G. A. 6669.

DECISIONS UNDER THE ACT OF 1894.

(*f*) Crystal balls held dutiable as precious stones not set.—T. D. 15975, G. A. 2999.

(*g*) Settings composed of agate, bloodstones, tiger-eye, crocodolite, and similar stones, cut in form suitable for use as settings for sleeve buttons, scarf pins, collar buttons, and other articles of jewelry, and not adapted for use as imported, are dutiable as precious stones and not as articles composed of mineral substances.—T. D. 18016, G. A. 3860.

(*h*) Rock crystal specimens unset are dutiable as precious stones unset and not as articles composed of mineral substances.—T. D. 17337, G. A. 3557.

(*i*) Glaziers' diamonds set are dutiable as precious stones set and not as glaziers' diamonds.—T. D. 15868, G. A. 2968.

(*j*) Rough opal dutiable as precious stone uncut and not free as a crude mineral.—T. D. 16963, G. A. 3391.

(*k*) This paragraph does not limit imitation precious stones to such as are intended to be used in the manufacture of jewelry.—T. D. 16980, G. A. 3408.

(*l*) Pearls, agates, onyx, rock crystals, and the particular description of pyrites and carbuncle hematites, which are used in the manufacture of articles of jewelry, are precious stones.—T. D. 17567, G. A. 3658.

(*m*) Diamonds (other than miners', glaziers' or engravers' diamonds), whether cut or uncut, are dutiable as precious stones and not free under paragraph 466, act of 1894.—T. D. 20699, G. A. 4355.

(*n*) Mosaic picture frames are not precious stones.—T. D. 16290, G. A. 3119.

(o) Incrusted stones, so-called, consisting of circular, square, and oval forms of opaque glass of different colors, less than 1 inch in size, decorated with metal foil, bronze, paint, prints, and by other means, in designs representing crescents,

heads of persons and animals, leaves, flowers, society emblems, etc., and intended for use in making scarf pins, sleeve buttons, and other articles of cheap jewelry, are not dutiable as imitation precious stones, neither are spherical forms of imitation hematite and of glass, less than 1 inch in diameter, mounted on metal posts or on pieces of metal wire, so dutiable, but are dutiable according to component material.—T. D. 19458, G. A. 4175; reversed in Lorsch *v.* United States (119 Fed. Rep., 476).

(*a*) Articles of glass made to imitate pearls held dutiable as precious stones and not as manufactures of glass.—T. D. 15849, G. A. 2949.

(*b*) Articles of glass cut with facets and made to imitate rubies, emeralds, etc., intended to ornament regalia and not to be made into jewelry, not set and not exceeding 1 inch in diameter, are dutiable at 10 per cent.—T. D. 16980, G. A. 3408.

(*c*) Imitation pearls having attached pieces of wire, the wire being intended as convenient means of setting them to articles of jewelry, are dutiable at 10 per cent.—T. D. 17567, G. A. 3658.

(*d*) Imitation precious stones not set, composed of paste, are dutiable as precious stones not set and not as manufactures of paste.—T. D. 17399, G. A. 3590.

(*e*) Small pieces of glass or paste, made into various forms and designed and fit only for use in the manufacture of cheap jewelry, such as sleeve buttons, rings, shirt studs, scarf pins, etc., are dutiable at 10 per cent.—T. D. 17567, G. A. 3658.

(*f*) Reconstructed rubies are dutiable as imitation precious stones.—T. D. 16729, G. A. 3317.

(*g*) Diamonds cut but not set are dutiable under this paragraph, and not free under paragraph 467 (1894). The word "diamond" in the latter paragraph covers only miners', glaziers', and engravers' diamonds not set, and is only a heading to that paragraph, and restricted to the particular diamonds therein enumerated. Reversing T. D. 15820, G. A. 2920.—United States *v.* Frankel (C. C.), (68 Fed. Rep., 186); affirmed (79 Fed. Rep., 995).

(*h*) Imitation precious stones held to be dutiable under this provision, regardless of the fact that they are ornamented or decorated.—T. D. 24608, G. A. 5401.

(*i*) Imitations of precious stones with metal backs held dutiable as imitation precious stones and not as manufactures of metal and paste.—Lorsch *v.* United States (119 Fed. Rep., 476), reversing T. D. 19458, G. A. 4175, followed; T. D. 24250, G. A. 5289.

(*j*) Certain so-called incrusted stones and imitations of pearls and half pearls held to be dutiable as imitation precious stones.—G. A. 5289 affirmed without opinion; United States *v.* Lorsch et al., Suits 3353, 3354 (T. D. 25463).

DECISIONS UNDER THE ACT OF 1890.

(*k*) Spheres about one-half an inch in diameter, cut from rock crystals, with figures and designs engraved thereon and pieces of wire inserted, by means of which they can be attached to articles of jewelry or worn on watch chains, are dutiable as precious stones cut but not set.—T. D. 13346, G. A. 1726.

(*l*) Pieces of glass less than 1 inch in dimensions, colored to imitate the turquoise, pierced and strung upon cords, presenting the appearance of beads, are dutiable as precious stones unset.—T. D. 13347, G. A. 1727.

(*a*) Half spheres of colored glass made to imitate precious stones held dutiable as precious stones unset.—T. D. 13350, G. A. 1730.

(*b*) Garnet pallet slabs, commercially known as jewels, suitable for use in the manufacture of clocks but not watches, are dutiable as precious stones cut but not set.—T. D. 13364, G. A. 1744.

(*c*) Performed faceted beads, known as chain stones, cut from crude agates and designed to be set and incorporated into jewelry, held dutiable as precious stones cut but not set and not as nonenumerated articles.—T. D. 14142, G. A. 2141.

(*d*) Certain garnet pallet slabs and large sapphires held dutiable as precious stones cut but not set and not as watch jewels.—T. D. 13809, G. A. 2003.

(*e*) Pieces of glass colored in imitation of Colorado sapphire, black and white onyx, and amethyst, are dutiable as imitation precious stones.—T. D. 14234, G. A. 2198.

(*f*) Glaziers' diamonds set in metal and mounted with stocks or handles of wood are dutiable as precious stones set.—T. D. 11067, G. A. 510; T. D. 12043, G. A. 956.

(*g*) Round pieces of glass less than 1 inch in diameter, perforated on each side, colored, and cut with facets upon one surface in imitation of precious stones, intended to be attached to the tops of ladies' combs, are dutiable as imitation precious stones.—T. D. 12682, G. A. 1331.

(*h*) Imitation stones composed of glass cut but not set, to be used in the manufacture of sleeve buttons, etc., held dutiable at 10 per cent.—T. D. 14390, G. A. 2274.

(*i*) Certain pearl beads strung composed of glass and other substances (glass chief value) made to imitate pearls and known as wax pearls held dutiable as precious stones.—T. D. 17504, G. A. 3643.

(*j*) Glass beads strung, of two kinds, one consisting of small brown beads, which were a poor imitation of precious stones known as "cat's-eye," and the other of larger size, and also an imitation of precious stones, are dutiable as imitations of precious stones not exceeding 1 inch in dimension not set and not as manufactures of glass. Reversing 77 Fed. Rep., 605.—Morrison *v.* United States (C. C. A.), (84 Fed. Rep., 444), reversed in 179 United States 456.

(*k*) Articles made of agate, such as paper weights, paper cutters, knife handles, etc., held dutiable by similitude to precious stones cut but not set. In order that the similitude clause may apply, it is only necessary that a substantial similarity shall exist in any one of the particulars mentioned in the statute and not in two or more.—Hahn *v.* United States (121 Fed. Rep., 152), reversing T. D. 23432, G. A. 5053, followed; T. D. 24433, G. A. 5339.

DECISIONS UNDER THE ACT OF 1883.

(*l*) Cups, shoe hooks, handles for penholders, and other completed articles, manufactured from agate or onyx, are dutiable under this paragraph by virtue of their similitude to precious stones. Agate is one of the precious stones though sometimes deemed the least precious of them. The term "precious stones" applies to all stones known as precious, whether in their original condition or advanced beyond it, by cutting, polishing, etc., so long as they remain stones in the commercial sense of the word.—T. D. 18872, G. A. 4069; reversed by the Circuit Court (91 Fed. Rep., 755) but sustained by the Circuit Court of Appeals in Hahn *v.* United States (100 Fed. Rep., 635).

(*a*) Small cups, shoe hooks, glove-hook handles, knife handles, paper weights, slabs for match boxes and for blotting papers, and similar articles made of agate and onyx, are dutiable by similitude as precious stones, being identical in material with well-known kinds of precious stones, although advanced by their manufacture into specific commercial articles beyond the condition of precious stones. Sustaining T. D. 18872, G. A. 4069, and reversing the Circuit Court (91 Fed. Rep., 755).—Hahn *v.* United States (C. C. A.), (100 Fed. Rep., 635).

(*b*) Agate penholder handles, tiger eye or crocodolite articles, manufactured by a process called "cutting," from crude stones known to trade and commerce in this country as agate and tiger eye or crocodolite, and as varieties of precious stones, and bought and sold as agate penholder handles and tiger eye or crocodolite penholder handles, and other similar names, are dutiable as precious stones and not free as agates nor dutiable as crude minerals nor stones as nonenumerated articles.—Hahn *v.* Erhardt (C. C.), (46 Fed. Rep., 519), reversed (55 Fed. Rep., 273) where they are held to be nonenumerated articles.

1897 **436.** Pearls in their natural state, not strung or set, ten per centum ad valorem.

1894 337. Pearls, * * * ten per centum ad valorem.

1890 453. Pearls, ten per centum ad valorem.

1883 [Not enumerated.]

DECISIONS UNDER PARAGRAPH 436, ACT OF 1897.

(*c*) Drilled pearls, unassorted and unmatched, and of various sizes, colors, and qualities, but not set or strung, are dutiable by similitude as "pearls in their natural state, not strung or set," at the rate of 10 per cent ad valorem under this paragraph and section 7, tariff act of 1897.—Tiffany *v.* United States (112 Fed. Rep., 672), reversing 105 id., 766, and T. D. 22140, G. A. 4692, and in effect overruling 103 Fed. Rep., 619, and T. D. 19487, G. A. 4181, followed; T. D. 23751, G. A. 5149.

(*d*) So-called Japanese pearls, formed naturally by the pearl-bearing oyster, but induced by human initiative through the introduction of a plug of mother-of-pearl into the bivalve, held to be pearls in their natural state.—T. D. 25597, G. A. 5793.

(*e*) Pearls pierced and strung for convenience in transportation are not pearls strung as understood in the jewelry trade and are dutiable by similitude at the same rate as pearls in their natural state.—T. D. 25966, G. A. 5892.

(*f*) A number of drilled pearls, imported loose, matched as to size but not otherwise, except a mere regard for comparative color, and not with such care as would enhance their value as a collection, held to be more closely similar to pearls in their natural state than to an article of jewelry. The inexpensive process of temporarily stringing such pearls on a silk cord abroad, in order to facilitate their sale by enabling a prospective purchaser to judge of their appearance and effect when finally made into a necklace, held not to operate to exclude them from admission at the rate of duty applicable to pearls in their natural state.—T. D. 28246, G. A. 6617.

(*g*) Drilled pearls not strung or set are dutiable by similitude to "pearls in their natural state not strung or set."—Neresheimer *v.* United States (136 Fed. Rep., 86; T. D. 25876), reversing 131 Fed. Rep., 977; T. D. 24872, and T. D. 23748, G A. 5146, followed; T. D. 25986, G. A. 5899.

(*a*) Half, split, or sawed pearls are dutiable by similitude to "pearls in their natural state not strung or set."—United States *v.* Hahn (135 Fed. Rep., 349; T. D. 25901), affirming 131 Fed. Rep., 1000; T. D. 24873, and reversing T. D. 23750, G. A. 5148, and T. D. 19449, G. A. 4166, followed; T. D. 26013, G. A. 5914.

DECISIONS UNDER THE ACT OF 1894.

(*b*) Unset pearls pierced or cut are dutiable as pearls and not as precious stones.—T. D. 16972, G. A. 3400.

DECISIONS UNDER THE ACT OF 1890.

(*c*) Beads composed of thin glass filled or lined with fish scales or some substance or compound the component material of which is not known, known commercially as wax beads and pearl beads, but which are not manufactures of which wax is the component of chief value, nor pearls, are not dutiable as pearls nor under paragraph 459 as wax.—T .D. 14828, G. A. 2511.

437. Hides of cattle, raw or uncured, whether dry, salted, or pickled, fifteen per centum ad valorem: *Provided*, That upon all leather ex-
1897 ported, made from imported hides, there shall be allowed a drawback equal to the amount of duty paid on such hides, to be paid under such regulations as the Secretary of the Treasury may prescribe.

1894 505. Hides and skins, raw or uncured, whether dry, salted, or pickled. (Free.)

1890 605. Hides, raw or uncured, whether dry, salted, or pickled, * * * (Free.)

1883 719. Hides, raw or uncured, whether dry, salted, or pickled, * * * (Free.)

DECISIONS UNDER PARAGRAPH 437, ACT OF 1897.

(*d*) In the trade and commerce of this country the term "hides" applies to the skins of the larger animals, such as horses, oxen, cows, and bulls, while the term "skins" (paragraph 664) applies to the coverings of calves, sheep, and goats. Such distinction has been recognized in the tariff legislation for more than forty years.—T. D. 14059, G. A. 2110, and T. D. 14060, G. A. 2111, approved. T. D. 18739, G. A. 4052.

(*e*) The dividing line ordinarily as to weight between dried salted skins and dried salted hides is 15 pounds.—T. D. 21977, G. A. 4652.

(*f*) Hides of American cattle, the growth of the United States, are dutiable as hides of cattle and not free under paragraph 493 where the cattle had been exported alive, slaughtered in England and the hides reimported after being salted and disinfected.—T. D. 19130, G. A. 4103.

(*g*) Hides of the East India buffalo are dutiable as hides of cattle and not under paragraph 438 as leather nor free under paragraph 664 as skins.—T. D. 20276, G. A. 4305; T. D. 21657, G. A. 4574.

(*h*) Calfskins (weighing under 12 pounds and free under paragraph 664) and hides raw and dried were imported indiscriminately mixed and were assessed as hides. *Held*, (1) where dutiable goods are indiscriminately mixed with free goods a collector has the right, in the first instance, to assume that the mingling of the goods was intentional and with design to evade duty. No duty rests upon the collector to separate the goods according to their dutiable character and he is justified in treating the entire importation as prima facie dutiable; (2) where the confusion is accidental and not fraudulent in fact the burden rests upon the importer to affirmatively prove that such is the case and as to what portion of the goods the classification is incorrect, which proof may

be made before the Board when brought before them under protest; (3) where, in an importation of dutiable hides mixed with nondutiable skins, the entire lot was assessed as hides, the presumption is that such as are not proved to be skins are hides.—T. D. 21900, G. A. 4624.

(*a*) Skins of cattle weighing under 12 pounds are free of duty.—United States *v.* Helmrath (145 Fed. Rep., 36; T. D. 27117), affirming 135 id., 912 (T. D. 25900), followed; T. D. 27294, G. A. 6344.

(*b*) Singapore buffalo hides found to be similar to the hides passed upon in United States *v.* Winter (134 Fed. Rep., 841; T. D. 25901), affirming Winter *v.* United States (T. D. 25184) and held to be free of duty as hides not specially provided for.—T. D. 26240, G. A. 6001.

(*c*) The expression "hides of cattle" is not shown to have any commercial signification which limits it to so-called straight-back cattle (cows, oxen, steers, and bulls) but rather to describe the species, i. e., domestic animals of the cattle family such as are concededly useful for the purposes which prompted the levying of a duty on hides; and hides of the domesticated East Indian buffalo are dutiable as hides of cattle and not free as hides not specilly provided for.—Rosshach *v.* United States (122 Fed Rep., 1020), affirming 116 id., 781; T. D. 20276, G. A. 4305, followed; T. D. 27021, G. A. 6268, reversed; United States *v.* Schmoll (154 Fed. Rep., 734; T. D. 27920) and id.; T. D. 28604.

(*d*) An importation of mixed hides and skins was held to be dutiable as hides, the importers failing to produce, on the order of the appraiser, two bales in addition to the one ordered for examination, and to offer evidence to show that the remaining bales of the importation were identical in composition with the examined bale.—Weil *v.* United States (115 Fed. Rep., 592).

(*e*) In the matter of an importation of mixed hides and skins, the line between which is drawn at 12 pounds, the quantity of each was held to have been shown satisfactorily by the evidence of experienced weighers who handled each piece, but weighed those only as to which they were in donbt.—United States *v.* Helmrath (145 Fed. Rep., 36; T. D. 27117), affirming 135 id., 912 (T. D. 25900).

DECISIONS UNDER THE ACT OF 1890.

(*f*) Hides exported from Venezuela or Colombia after the date of the proclamation of the President of March 15, 1892, are not free but dutiable under section 3 of the act of 1890.—T. D. 13766, G. A. 1960.

(*g*) Tiger, bear, wolf, and cat skins, lined and ready for use as rugs, are not free.—T. D. 13585, G. A. 1857.

438. Band or belting leather, sole leather, dressed upper and all other leather, calfskins tanned or tanned and dressed, kangaroo, sheep and goat skins (including lamb and kid skins) dressed and finished, chamois and other skins and bookbinders' calfskins, all the foregoing not specially provided for in this Act, twenty per centum ad valorem; skins for morocco, tanned but unfinished, ten per centum ad valorem; patent, japanned, varnished or enameled leather, weighing not over ten pounds per dozen hides or skins, thirty cents per pound and twenty per centum ad valorem; if weighing over ten pounds and not over twenty-five pounds per dozen, thirty cents per pound and ten per centum ad valorem; if weighing over twenty-five pounds per dozen, twenty cents per pound and ten per centum ad valorem; pianoforte leather and pianoforte action leather, thirty-five per centum ad valorem; leather shoe laces, finished or unfinished, fifty cents per gross pairs and twenty per centum ad valorem; boots and shoes made of leather, twenty-five per centum ad valorem: *Provided*, That leather cut into shoe uppers or vamps or other forms, snitable for conversion into manufactured articles, shall be classified as manufactures of leather and pay duty accordingly.

1897

1894

340. Bend or belting leather, and leather not specially provided for in this Act, ten per centum ad valorem.

339. Sole leather, ten per centum ad valorem.

341. Calfskins, tanned, or tanned and dressed, dressed upper leather, including patent, enameled, and japanned leather, dressed or undressed, and finished; chamois or other skins not specially enumerated or provided for in this Act, twenty per centum ad valorem; bookbinders' calfskins, kangaroo, sheep and goat skins, including lamb and kid skins, dressed and finished, twenty per centum ad valorem; skins for morocco, tanned but unfinished, ten per centum ad valorem; pianoforte leather and pianoforte action leather, twenty per centum ad valorem; boots and shoes, made of leather, twenty per centum ad valorem.

342. Leather cut into shoe uppers or vamps, or other forms, suitable for conversion into manufactured articles, twenty per centum ad valorem.

1890

455. Bend or belting leather and sole leather, and leather not specially provided for in this act, ten per centum ad valorem.

456. Calfskins, tanned, or tanned and dressed, dressed upper leather, including patent, enameled, and japanned leather, dressed or undressed, and finished; chamois or other skins not specially enumerated or provided for in this act, twenty per centum ad valorem; bookbinders' calfskins, kangaroo, sheep and goat skins, including lamb and kid skins, dressed and finished, twenty per centum ad valorem; skins for morocco, tanned but unfinished, ten per centum ad valorem; pianoforte leather and pianoforte action leather, thirty-five per centum ad valorem; japanned calfskins, thirty per centum ad valorem; boots and shoes, made of leather, twenty-five per centum ad valorem.

457. But leather cut into shoe uppers or vamps, or other forms, suitable for conversion into manufactured articles, shall be classified as manufactures of leather, and pay duty accordingly.

1883

460. Leather, bend or belting leather, and Spanish or other sole leather, and leather not specially enumerated or provided for in this act, fifteen per centum ad valorem.

461. Calfskins, tanned, or tanned and dressed, and dressed upper leather of all other kinds, and skins dressed and finished, of all kinds, not specially enumerated or provided for in this act, and skins of morocco, finished, twenty per centum ad valorem.

462. Skins for morocco, tanned, but unfinished, ten per centum ad valorem.

DECISIONS UNDER PARAGRAPH 438, ACT OF 1897.

(*a*) The provision for "patent, japanned, varnished, or patent leather" has no limitation as to weight of hides per dozen.—T. D. 19100, G. A. 4099.

(*b*) Scrap leather of various kinds and dimensions, imported for use as leather, is dutiable as leather not specially provided for, the provision "all leather" covers any that has not lost its identity as leather.—T. D. 20010, G. A. 4256.

(*c*) Split seal skins tanned but not finished are dutiable under this paragraph.—T. D. 20042, G. A. 4264.

(*d*) Trade and commerce recognizes as morocco leather that article of leather made from goatskins. The style of leather made from sheepskins which resembles morocco and is known in trade as imitation morocco is dutiable as leather not specially provided for.—T. D. 22709, G. A. 4835.

(*e*) Turkish slippers, appliqued with metal threads, composed in chief value of leather, are dutiable as shoes made of leather and not as embroidered articles by virtue of the proviso in paragraph 339. This proviso applies only to articles embroidered and does not extend to appliqued articles. "Shoes made of leather" means shoes composed in chief value of leather, slippers belonging to the class of articles known as shoes and provided for in the tariff under that name. A subordinate designation of any article not described as such in the

tariff act does not operate to withdraw it from a general class described in the tariff.—T. D. 23464, G. A. 5060.

(*a*) Chamois skins, dry salted, untanned, and with the hair on, are not dutiable under this paragraph, but are free as skins of all kinds, raw.—T. D. 24550, G. A. 5370.

(*b*) Pigskins tanned but unfinished, which are used occasionally for morocco, but chiefly for other purposes, are dutiable as leather and not as skins for morocco. This expression means such skins as are commonly or chiefly used for morocco.—T. D. 24564, G. A. 5376.

(*c*) East India sheepskins tanned but unfinished, which are chiefly used for morocco, are dutiable at 10 per cent ad valorem under this paragraph as "skins for morocco tanned but unfinished," and are not dutiable at 20 per cent ad valorem under said paragraph as "leather * * * not specially provided for."—T. D. 24684, G. A. 5426.

(*d*) Shoes made in chief value of rawhide are not "shoes made of leather." Hamano *v.* United States (1 Estee's Hawaiian Reports; T. D. 24946).

(*e*) "New Zealand basils" or "Cape sheepskins" are included in the term "skins for morocco."—Helmrath *v.* United States (125 Fed. Rep., 634; T. D. 25003).

(*f*) Sheets of so-called compressed sole leather, consisting of scraps or skivers of leather made cohesive by the use of starch and other substances, held dutiable as leather not specially provided for.—T. D. 25021, G. A. 5589.

(*g*) Leather strips about 4 feet long, of irregular width and thickness, cut from leather which has been dressed on one side, are dutiable as leather not specially provided for.—T. D. 27672, G. A. 6466.

DECISIONS UNDER THE ACT OF 1894.

(*h*) Rough leather, rough calf, rough kip butts, india tanned kips, and tanned calf are dutiable as tanned calfskins and not as leather not specially provided for.—T. D. 17398, G. A. 3589.

(*i*) Unfinished chamois skins are dutiable at 20 per cent. and not as leather not specially provided for.—T. D. 16289, G. A. 3118. (See T. D. 11701, G. A. 806).

(*j*) Lamb, sheep, or kid skins, which have been split and the grain side tanned in alum and white of egg, known in trade as white splits or white split skins, are dutiable as other skins and not as leather not specially provided for.—T. D. 17166, G. A. 3483.

(*k*) Indian moccasins are dutiable as shoes made of leather and not as manufactures of leather.—T. D. 17654, G. A. 3702.

(*l*) Leather for printers' rollers is dutiable as leather not specially provided for and not as skins not specially enumerated.—T. D. 15700, G. A. 2881.

(*m*) Scraps and pieces of skin, known in trade as canepin and not known as skins, are dutiable as leather not otherwise provided for and not as skins.—T. D. 17166, G. A. 3483.

(*n*) Tanned, dressed, and finished skins, or hides of steers or cows, known as harness leather, is dutiable as leather not specially provided for and not as sole leather, nor as skins not specially provided for.—T. D. 17662, G. A. 3710.

(*o*) "Ganffre leather," in pieces 28 inches wide and from 32 to 36 inches long, plain on one side and having on the other side an embossed pattern in silver and other colors, and designed to be cut and used in making dress trimmings, pocket-

books, and other articles, is dutiable as leather not specially provided for and not as skins not otherwise provided for, nor as manufactures of leather, nor as leather cut into shoe uppers or vamps or other forms.—United States *v.* Naday; Naday *v.* United States (C. C.), (92 Fed. Rep., 140); affirmed by the Circuit Court of Appeals (98 Fed. Rep., 421); T. D. 21819, G. A. 4611; T. D. 17774, G. A. 3730, reversed.

(*a*) Chinese shoes containing leather as chief value are dutiable as shoes made of leather and not as cotton wearing apparel, though the cotton may predominate in quantity.—T. D. 21587, G. A. 4547.

DECISIONS UNDER THE ACT OF 1890.

(*b*) Buffing leather, a skiver or splitting from the grain or side of tanned cattle hide, is leather not provided for.—T. D. 11411, G. A. 694.

(*c*) Scraps of sheepskin, goatskin, and deerskin, chiefly used for stuffing baseballs, are dutiable as leather not specially provided for or under paragraph 472 (1890) as waste.—T. D. 12128, G. A. 990.

(*d*) Strips of leather designed for use in the manufacture of sweat bands assessed for duty as manufactures of leather and claimed to be skins dressed and finished. Protest overruled, though the Board intimates that if the importer had claimed that the merchandise was dutiable as leather the protest would have been sustained.—T. D. 13243, G. A. 1664.

(*e*) Alum tanned sheepskins held dutiable as leather.—T. D. 13315, G. A. 1695.

(*f*) Dressed oxhides known as Russia leather, chiefly used for razor straps, dutiable as leather and not as skins.—T. D. 14059, G. A. 2110.

(*g*) Dressed elk hides dutiable as leather not specially provided for and not as skins.—T. D. 14060, G. A. 2111.

(*h*) "White splits," used for covering stoppers or bottles, are dutiable as leather and not as skins.—T. D. 15172, G. A. 2698.

(*i*) Certain calfskins held dutiable as tanned calfskins and not as skins for morocco.—T. D. 13363, G. A. 1743.

(*j*) Patent leather held dutiable at 20 per cent.—T. D. 14215, G. A. 2179.

(*k*) Only finished chamois skins are provided for in this paragraph.—T. D. 11701, G. A. 806; modified, T. D. 16289, G. A. 3118.

(*l*) The term "other skins" does not apply to the hides of larger animals.—T. D. 14059, G. A. 2110; T. D. 14060, G. A. 2111.

(*m*) Tripoli skins, being goatskins, held to be skins for morocco tanned but unfinished.—T. D. 12130, G. A. 992.

(*n*) Thin leather in the piece, one side having a chamois finish, while the other has a surface dressed with a silver or bronze coating, held to be dutiable as dressed skins and not as leather not specially provided for, nor as manufactures of leather.—T. D. 14216, G. A. 2180.

(*o*) Ladies' kid shoes with woolen cloth quarters (leather chief value) held to be dutiable as shoes made of leather and not as wool wearing apparel.—T. D. 10665, G. A. 249.

(*p*) Slippers made from leather and embroidered with tinsel or metal thread are shoes.—T. D. 10766, G. A. 319.

(*q*) Ladies' white satin (silk) slippers, composed of leather, silk, and cotton, are shoes made of leather.—T. D. 12724, G. A. 1373.

(*a*) This paragraph is applicable, in the absence of any restrictive words, to all shoes made of leather, notwithstanding the fact that other materials are used in greater quantity; and Chinese shoes manufactured from various materials, including leather, cotton, silk, thread, and felt, but of which leather is the component material of chief value, are dutiable as shoes and not as articles of which leather is the component material of chief value, neither as specially provided for nor by similitude.—In re Wise (C. C.), (93 Fed. Rep., 443).

(*b*) Patent calf or patent leather used for shoe uppers held dutiable at 20 per cent and not at 30 per cent as japanned calfskins.—T. D. 10719, G. A. 272.

(*c*) Japanned calfskins used as upper leather are dutiable under the provisions herein for dressed upper leather, including japanned leather, and not as japanned calfskins.—United States *v.* Bittel (155 Fed. Rep., 554; T. D. 26925), affirmed in 4 C. C. A., 680.

DECISIONS UNDER THE ACT OF 1883.

(*d*) Cordovan leather, cut during the process of dressing into a shape suitable for recutting into shoe vamps, is dutiable as dressed upper leather and not as manufactures of leather. Reversing T. D. 10342, G. A. 63.—In re Salomon (C. C.), (48 Fed. Rep., 287).

(*e*) Skins dressed with the hair on and sewed together in pieces 18 inches wide, and from 36 to 48 inches long, and used indefinitely as rugs, mats, sleigh robes, and overcoat trimmings, are dutiable as skins dressed and finished and not as rugs.—Schlesinger *v.* Seeberger (C. C.), (40 Fed. Rep., 872).

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*f*) The act of June 6, 1872 (17 Stat., 230), does not repeal the provisions of the act of March 2, 1861 (12 Stat., 189), August 5, 1861 (Id., 293), and July 14, 1862 (Id., 555), imposing duties on japanned, patent, or enameled leather or skins.—Movius *v.* Arthur (95 U. S., 144).

(*g*) Glazed calfskin, known to the trade as patent leather and upper leather, generally used for the upper part of boots and shoes, and invoiced as patent leather, is dutiable at 20 per cent and not under schedule C.—Keutgen *v.* Lawrence (1 Blatchf., 615; 14 Fed. Cas., 434).

439. Gloves made wholly or in part of leather, whether wholly or
1897 partly manufactured, shall pay duty at the following rates, the lengths stated in each case being the extreme length when stretched to their full extent, namely:

343. Gloves made wholly or in part of leather, whether wholly or partly
1894 manufactured, shall pay duty at the following rates, the lengths stated in each case being the extreme length when stretched to their full extent, namely:

458. Gloves of all descriptions, composed wholly or in part of kid or other leather, and whether wholly or partly manufactured, shall pay duty at the rates fixed in connection with the following specified kinds thereof, fourteen inches in extreme length when stretched to the full extent, being in each case hereby fixed as the standard, and one dozen pairs as the basis, namely: Ladies' and children's schmaschen of said length or under, one dollar and seventy-five cents per dozen; ladies' and children's lamb of said length or under, two dollars and twenty-five cents per dozen; ladies' and children's kid of said length or under, three dollars and twenty-five cents per dozen; ladies' and children's suedes of
1890 said length or under, fifty per centum ad valorem; all other ladies' and children's leather gloves, and all men's leather gloves of said length or under, fifty per centum ad valorem; all leather gloves over fourteen

inches in length, fifty per centum ad valorem; and in addition to the above rates there shall be paid on all men's gloves one dollar per dozen; on all lined gloves one dollar per dozen; on all pique or prick seam gloves, fifty cents per dozen; on all embroidered gloves, with more than three single strands or cords, fifty cents per dozen pairs. *Provided*, That all gloves represented to be of a kind or grade below their actual kind or grade shall pay an additional duty of five dollars per dozen pairs: *Provided further*, That none of the articles named in this paragraph shall pay a less rate of duty than fifty per centum ad valorem.

1883 436. Gloves, kid or leather, of all descriptions, wholly or partially manufactured, fifty per centum ad valorem.

DECISIONS UNDER THE ACT OF 1890.

(*a*) Men's leather pique gloves held dutiable at $1 per dozen pairs and 50 per cent and not at $1.50 per dozen pairs and 50 per cent.—T. D. 14693, G. A. 2415.

(*b*) Leather cadet gloves are men's leather gloves.—T. D. 12729, G. A. 1378.

(*c*) All gloves which are not men's gloves are to be classed together as ladies' or children's gloves. There is no distinction between boys' and girls' gloves. Reversing T. D. 14693, G. A. 2415.—Wertheimer *v.* United States (C. C.), (71 Fed. Rep., 949).

(*d*) Men's leather gloves, brick seamed and embroidered, are dutiable at one dollar per dozen pairs and fifty per cent and not at one dollar and fifty cents per dozen pairs and two dollars per dozen pairs and fifty per cent.—Wanamaker v. Cooper (C. C.), (69 Fed. Rep., 465).

(*e*) There is a well-settled distinction between ladies' lambskin and ladies' sheepskin gloves. Ladies' sheepskin gloves are not dutiable as ladies' lambskin gloves, but as other ladies' gloves.—T. D. 10911, G. A. 406.

(*f*) Gloves imported of four different kinds and in each line of the invoice the gloves were described as of a grade below the actual class or kind to which they belonged. The collector assessed five dollars per dozen pairs for misrepresentation in the invoice. Held not to be a manifest clerical error and the duty to have been correctly assessed.—T. D. 14686, G. A. 2408.

440. Women's or children's "glace" finish, schmaschen (of sheep origin), not over fourteen inches in length, one dollar and seventy-five
1897 cents per dozen pairs; over fourteen inches and not over seventeen inches in length, two dollars and twenty-five cents per dozen pairs; over seventeen inches in length, two dollars and seventy-five cents per dozen pairs; men's "glace" finish, schmaschen (sheep), three dollars per dozen pairs.

344. Ladies' or children's "glace" finish, schmaschen (of sheep origin), not over fourteen inches in length, one dollar per dozen pairs; over four-
1894 teen inches and not over seventeen inches in length, one dollar and fifty cents per dozen pairs; over seventeen inches in length, two dollars per dozen pairs; men's "glace" finish, schmaschen (sheep), three dollars per dozen pairs.

1890 [Dutiable under paragraph 458, page 639.]

1883 [Dutiable under paragraph 436, page 640.]

DECISION UNDER THE ACT OF 1894.

(*g*) Ladies' leather gloves assessed as lambskin and held not to be schmaschen.—T. D. 16832, G. A. 3351.

DECISIONS UNDER THE ACT OF 1890.

(*h*) Ladies' gloves, 14 inches or less in extreme length, manufactured from the skins of stillborn or immature kids, described as "schmaschen" low quality, costing from 14.50 to 15.25 marks per dozen, are dutiable as schmaschen gloves,

at $1.75 per dozen pairs, and not at $3.25 per dozen pairs, and are not liable to the additional duty of $5 per dozen pairs, imposed by the first proviso.—T. D. 13799, G. A. 1993, In re Holzmaister (C. C.), (61 Fed. Rep., 645).

1897 **441.** Women's or children's "glace" finish, lamb or sheep, not over fourteen inches in length, two dollars and fifty cents per dozen pairs; over fourteen and not over seventeen inches in length, three dollars and fifty cents per dozen pairs; over seventeen inches in length, four dollars and fifty cents per dozen pairs; men's "glace" finish, lamb or sheep, four dollars per dozen pairs.

1894 345. Ladies' or children's "glace" finish, lamb or sheep, not over fourteen inches in length, one dollar and seventy-five cents per dozen pairs; over fourteen and not over seventeen inches in length, two dollars and seventy-five cents per dozen pairs; over seventeen inches in length, three dollars and seventy-five cents per dozen pairs. Men's "glace" finish, lamb or sheep, four dollars per dozen pairs.

1890 [Dutiable under paragraph 458, page 639.]

1883 [Dutiable under paragraph 436, page 640.]

1897 **442.** Women's or children's "glace" finish, goat, kid, or other leather than of sheep origin, not over fourteen inches in length, three dollars per dozen pairs; over fourteen and not over seventeen inches in length, three dollars and seventy-five cents per dozen pairs; over seventeen inches in length, four dollars and seventy-five cents per dozen pairs; men's "glace" finish, kid, goat, or other leather than of sheep origin, four dollars per dozen pairs.

1894 346. Ladies' or children's "glace" finish, goat, kid, or other leather than of sheep origin, not over fourteen inches in length, two dollars and twenty-five cents per dozen pairs; over fourteen and not over seventeen inches in length, three dollars per dozen pairs; over seventeen inches in length, four dollars per dozen pairs; men's "glace" finish, kid, goat, or other leather than of sheep origin, four dollars per dozen pairs.

1890 [Dutiable under paragraph 458, page 639.]

1883 [Dutiable under paragraph 436, page 640.]

1897 **443.** Women's or children's, of sheep origin, with exterior grain surface removed, by whatever name known, not over seventeen inches in length, two dollars and fifty cents per dozen pairs; over seventeen inches in length, three dollars and fifty cents per dozen pairs; men's, of sheep origin, with exterior surface removed, by whatever name known, four dollars per dozen pairs.

1894 347. Ladies' or children's, of sheep origin, with exterior grain surface removed, by whatever name known, not over seventeen inches in length, one dollar and seventy-five cents per dozen pairs; over seventeen inches in length, two dollars and seventy-five cents per dozen pairs; men's of sheep origin, with exterior surface removed, by whatever name known, four dollars per dozen pairs.

1890 [Dutiable under paragraph 458, page 639.]

1883 [Dutiable under paragraph 436, page 640.]

DECISION UNDER PARAGRAPH 443, ACT OF 1897.

(*a*) Leather gloves of sheep origin with exterior grain surface removed, known as toilet serrate gloves, for use only by women, are dutiable at $2.50 per dozen pairs.—T. D. 19909, G. A. 4239.

DECISIONS UNDER THE ACT OF 1894.

(*b*) Ladies' gloves (so-called chamois) made of lambskin, over 14 and under 17 inches in length, are dutiable at $1.75 per dozen pairs and not at $3 per dozen pairs.—T. D. 16328, G. A. 3157.

(*a*) Leather gloves of sheep origin, being women's gloves of the kind used by housemaids, are dutiable as laides' gloves and not as manufactures of leather.—T. D. 17730, G. A. 3716.

(*b*) The word "ladies" is synonymous with "women's."—T. D. 17730, G. A. 3716.

444. Women's or children's kid, goat, or other leather than of sheep origin, with exterior grain surface removed, by whatever name known, not over fourteen inches in length, three dollars per dozen pairs; over
1897 fourteen inches and not over seventeen inches in length, three dollars and seventy-five cents per dozen pairs; over seventeen inches in length, four dollars and seventy-five cents per dozen pairs; men's, goat, kid, or other leather than of sheep origin, with exterior grain surface removed, by whatever name known, four dollars per dozen pairs.

348. Ladies or children's kid, goat, or other leather than of sheep origin, with exterior grain surface removed, by whatever name known, not over fourteen inches in length, two dollars and twenty-five cents per
1894 dozen pairs; over fourteen inches and not over seventeen inches in length, three dollars per dozen pairs; over seventeen inches in length, four dollars per dozen pairs; men's goat, kid, or other leather than of sheep origin, with exterior grain surface removed, by whatever name known, four dollars per dozen pairs.

1890 [Dutiable under paragraph 458, page 639.]

1883 [Dutiable under paragraph 436, page 640.]

DECISION UNDER PARAGRAPH 444, ACT OF 1897.

(*c*) Leather cadet gloves are dutiable as men's gloves.—T. D. 19981, G. A. 4246.

445. In addition to the foregoing rates there shall be paid the following cumulative duties: On all leather gloves, when lined, one dollar per
1897 dozen pairs; on all pique or prix seam gloves, forty cents per dozen pairs; on all gloves stitched or embroidered, with more than three single strands or cords, forty cents per dozen pairs.

1894 349. In addition to the foregoing rates, there shall be paid on all leather gloves, when lined, one dollar per dozen pairs.

1890 [No corresponding provision.] See paragraph 458, *supra*.

1883 [No corresponding provision.]

DECISIONS UNDER PARAGRAPH 445, ACT OF 1897.

(*d*) Leather gloves, lined, pique, and stitched or embroidered, etc., are dutiable at $1.80 per dozen pairs in addition to the class rates in paragraphs preceding this; and gloves coming under two of the styles named in this paragraph are dutiable at the combined rates, in addition to the rates provided in the preceding paragraphs.—T. D. 19493, G. A. 4187.

(*e*) Leather gloves with three rows of embroidery on the back, each row presenting the appearance of three-plait crochet work, which effect is seen by the stitching through and on the inside of the glove, to have been produced by the needle with only one cord or strand of thread, are not "stitched or embroidered with more than three single strands or cords."—T. D. 19945, G. A. 4241, affirmed; United States v. Robinson (124 Fed. Rep., 1013).

(*f*) Leather gloves made from deerskin that has been tanned and finished without removing the hair, which present the appearance of fur-lined gloves, but are not in fact lined, are not chargeable with the additional duty of $1 per dozen pairs imposed upon lined leather gloves by the provisions of this paragraph.—T. D. 25173, G. A. 5634.

(*a*) Certain leather gloves ornamented with embroidered threads stitched thereon in the same manner by which a cord is formed, i. e., by doubling the leather and so showing six rows of needle holes in each glove, found to be embroidered with not more than three single strands and so not chargeable with the duty of 40 cents per dozen pairs prescribed in this paragraph, for embroidery.—T. D. 25742, G. A. 5834.

(*b*) The additional duties prescribed upon leather gloves in this paragraph are, as expressed in the act itself, cumulative, and, in a proper case, one, two, or all of such duties may be imposed upon the same gloves.—Douillet *v.* United States (133 Fed. Rep., 1007; T. D. 25811), followed; T. D. 26241, G. A. 6002.

(*c*) Certain leather gloves with three rows of embroidery, each row presenting the appearance of three-plait crochet work, the effect having been produced by the needle with only one cord or strand of thread, held not subject to the additional duty provided herein.—United States *v.* Trefousse et al. (154 Fed. Rep., 1005; T. D. 28000), affirming 144 id., 708 (T. D. 27023).

(*d*) The words "strands or cords" in this paragraph do not mean strands or cords of thread, but refer to the ornamentation on the backs of gloves known in the trade as strands or cords. The words are shown to have a technical meaning. Gloves on which more than three single lines of stitching have been used to produce the embellishments on the back are subject to the additional duty imposed by this paragraph on " * * * all gloves stitched or embroidered with more than three single strands or cords."—T. D. 25038, G. A. 5595.

(*e*) Under the terms of this paragraph more than one of the cumulative duties therein provided for may be legally imposed.—Douillet *v.* United States (133 Fed. Rep., 1007; T. D. 25811), affirming T. D. 25038, G. A. 5595.

DECISIONS UNDER THE ACT OF 1894.

(*f*) Men's leather driving gloves, the palms and front half of the fingers and thumbs lined with chamois, are subject to the additional duty of $1 per dozen pairs. It is not necessary that the gloves, in order to be covered by this paragraph, should be wholly lined.—T. D. 17736, G. A. 3722.

(*g*) Lisle thread gloves (known as Tilbury gloves) reenforced but not lined with leather are not subject to the additional duty.—T. D. 18636, G. A. 4034.

DECISIONS UNDER THE ACT OF 1890.

(*h*) Ladies' kid gloves embroidered with more than three single strands or cords are dutiable under this paragraph at 50 cents per dozen pairs, in addition to the other applicable rates herein specified, although such gloves may be known as "three row embroidered" gloves. The words "with more than three single strands or cords" refer to the actual number of single strands or cords upon the glove and not to any commercial designation. Sustaining T. D. 10910, G. A. 405.—Wertheimer *v.* United States (C. C.), (68 Fed. Rep., 186); affirmed (C. C. A.), (73 Fed. Rep., 296).

(*i*) Gloves having two rows of single cord embroidery between three lines or points of the material, raised up and sewed through and through, are not dutiable as embroidered gloves with more than three single strands or cords.—Wertheimer *v.* United States (C. C.), (77 Fed. Rep., 600).

(*j*) Men's leather pique or prickseam gloves were imported, when the collector assessed a duty of 50 per cent. and also an additional duty of $1 per dozen pair as men's gloves, and also an additional duty of 50 cents per dozen pairs as "pique or prickseam gloves," *Held*, (1) that the gloves are dutiable

at 50 per cent, with an additional duty of $1 per dozen pairs; (2) that the additional duties provided for in this paragraph are alternative and not cumulative; (3) if the same article is included in two or more classes it need only pay the rate applicable to the highest of those classes. Reversing T. D. 10753, G. A. 306.—In re Wertheimer (C. C.), (50 Fed. Rep., 67); affirmed (C. C. A.), (55 Fed. Rep., 281); T. D. 14131, G. A. 2130.

(*a*) Leather gloves with three straight cords raised upon the back and lines of straight stitching known as Orleans or Paris points on the outside of and between the cords are not embroidered.—T. D. 12103, G. A. 965.

(*b*) When the final ad valorem rate of 50 per cent is assessed, the additional duties named in the preceding portion of this paragraph can not be assessed.—T. D. 14517, G. A. 2328.

1897 **446.** Glove tranks, with or without the usual accompanying pieces, shall pay seventy-five per centum of the duty provided for the gloves in the fabrication of which they are suitable.

1894 350. Glove tranks, with or without the usual accompanying pieces, shall pay seventy-five per centum of the duty provided for the gloves in the fabrication of which they are suitable.

1890 [No corresponding provision.]

1883 [No corresponding provision.]

DECISIONS UNDER PARAGRAPH 446, ACT OF 1897.

(*c*) Lambskin pieces cut to such shapes that when fitted together they constitute all the parts of a glove and showing in themselves the outline of a glove, with the thumb holes cut and the finger shapes also cut, found to be partly manufactured gloves and not glove tranks.—T. D. 25858, G. A. 5868.

1897 **447.** Harness, saddles and saddlery, or parts of either, in sets or in parts, finished or unfinished, forty-five per centum ad valorem.

1894 [Not enumerated. Dutiable according to material.]

1890 [Not enumerated. Dutiable according to material.]

1883 415. Coach and harness furniture of all kinds, saddlery, coach, and harness hardware, silver-plated, brass, brass-plated, or covered, common, tinned, burnished, or japanned, not specially enumerated or provided for in this act, thirty-five per centum ad valorem.

DECISIONS UNDER PARAGRAPH 447, ACT OF 1897.

(*d*) Whips and halters are dutiable as saddlery.—T. D. 19486, G. A. 4180.

(*e*) Bits and dumb jockeys are dutiable as saddlery and not as forgings nor as manufactures of gutta-percha.—T. D. 19133, G. A. 4106.

(*f*) Horse bandages are saddlery.—T. D. 21713, G. A. 4584.

(*g*) Whips and parts of whips are not dutiable as saddlery, but according to the material of chief value. T. D. 19486, G. A. 4180, reversed.—T. D. 23026, G. A. 4919.

(*h*) Horse-leg bandages are not saddlery.—Veil *v.* United States (113 Fed. Rep., 856) followed; T. D. 23619, G. A. 5106.

(*i*) Sheets of rubber about 6 inches in length and the same in width, rolled tubular in form, used to cover the portion of the metal bit entering a horse's mouth as a protection to the latter, detachable, and ready to be further shaped to fit any bit and suitable for no other purpose, are properly dutiable as "saddlery and harness and parts of either, finished or unfinished," under this paragraph.—T. D. 24353, G. A. 5320.

(*a*) Girths, kneecaps, and rollers made principally of leather and in part of wool, bridle fronts composed of leather and metal bits, and fillet strings and wither pads made of wool are dutiable under this paragraph. Horse bandages are not.—T. D. 24354, G. A. 5321.

(*b*) An antique saddle and equine trappings of mediæval origin, though no longer put to utilitarian purposes, being in fact saddlery, are dutiable as such.—T. D. 24498, G. A. 5356.

(*c*) Horse blankets in part of wool are not saddlery.—T. D. 24701, G. A. 5431.

(*d*) Articles known as saddletrees, used only as framework for riding saddles, are dutiable as parts of saddles.—T. D. 25382, G. A. 5709.

DECISIONS UNDER THE ACT OF 1883.

(*e*) The word "saddlery" is to be taken as a noun and not as an adjective qualifying "hardware."—McCoy *v.* Hedden (C. C.), (38 Fed. Rep., 89).

448. Manufactures of amber, asbestos, bladders, corks, catgut or whip
1897 gut or worm gut, or wax, or of which these substances or either of them is the component material of chief value, not specially provided for in this Act, twenty-five per centum ad valorem.

351. Manufactures of amber, asbestos, bladders, * * * cork, catgut,
1894 or whip gut or worm gut, * * * wax, or of which these substances or either of them is the component material of chief value, not specially provided for in this act, twenty-five per centum ad valorem.

459. Manufactures of * * * amber, asbestos, bladders, * * * catgut or whip gut or worm gut, * * * wax, or of which these sub-
1890 stances or either of them is the component material of chief value, not specially provided for in this act, twenty-five per centum ad valorem * * *

39. Asbestos, manufactured, twenty-five per centum ad valorem.
398. Bladders, manufactures of, twenty-five per centum ad valorem.
1883 488. Strings: All strings of catgut, or any other like material, other than strings for musical instruments, twenty-five per centum ad valorem.
714. Gut, and worm gut, manufactured * * * . (Free.)

DECISIONS UNDER PARAGRAPH 448, ACT OF 1897.

(*f*) Gut manufactured into strings, but not fit for musical instruments, is dutiable as a manufacture of catgut.—T. D. 19582, G. A. 4203.

(*g*) Strings made from silk-worm gut are dutiable as manufactures of gut and not free under paragraph 517 as worm gut unmanufactured.—T. D. 20612, G. A. 4338; overruled (see T. D. 23699, G. A. 5132).

(*h*) Strings of worm gut and catgut not strings for musical instruments, but plain strings, to be made into fishing tackle, surgical sutures, etc., are dutiable as manufactures of gut and not free under paragraph 517 as gut unmanufactured.—T. D. 21566, G. A. 4539; overruled (see T. D. 23699, G. A. 5132).

(*i*) Cotton muslin coated with cork to a depth of about one-tenth of an inch and used in making insoles for shoes is dutiable as a manufacture of cork and not under paragraph 337 as cork carpeting.—T. D. 22619, G. A. 4810.

(*j*) Pieces of amber varying in length from about 1½ to 6 inches, not further manufactured than cut into pieces, and sawed and smoothed on one side for the purpose of testing their quality, and which are intended to be used for the manufacture of cigar holders and mouthpieces for pipes, are free of duty as amber unmanufactured, under paragraph 470, and are not dutiable as manufactures of amber under this paragraph.—United States *v.* Hahn (91 Fed. Rep.,

755), affirming In re Hahn (T. D. 18872, G. A. 4069); In re Hahn (T. D. 23432, G. A. 5053) followed; T. D. 23957, G. A. 5198.

(*a*) Small tubes made of cork, used in fitting and holding metal stoppers in bottles, are dutiable as manufactures of cork and not as manufactured corks.—T. D. 24575, G. A. 5380.

(*b*) Suberit, an artificial cork or cork substitute which may be derived from cork waste, is not dutiable as manufactures of cork.—T. D. 24827, G. A. 5503.

(*c*) Handles for pyrographic apparatus, made of metal and a composition in part of cork, are not dutiable as manufactures of cork, but as articles in part of metal.—T. D. 24830, G. A. 5506.

(*d*) Sealing wax found in fact to be neither a wax nor a manufacture of wax and held dutiable as an unenumerated manufactured article.—T. D. 25595, G. A. 5791.

(*e*) Tennis gut, a manufactured article which is used to make strings for tennis rackets, found to be commercially known as catgut, and, being in the crudest form in which catgut is dealt in in the trade, held to be free of duty as catgut manufactured and not dutiable as a manufacture of catgut by similitude as catgut unmanufactured and not dutiable as a manufacture of catgut by similitude thereto nor as an unenumerated manufactured article. T. D. 23995, G. A. 5207, overruled.—T. D. 25940, G. A. 5887.

(*f*) Asbestos: Certain so-called engine packing held dutiable as a manufacture of asbestos.—T. D. 27056, G. A. 6274.

(*g*) Strung glass beads one-half filled, three-quarters filled, or wholly filled with wax found to be composed in chief value of wax. T. D. 28254, G. A. 6625, modified.—T. D. 28297, G. A. 6639.

(*h*) Refuse of cork bark coarsely ground, the principal object of grinding appearing to be for convenience in transportation, is dutiable as waste and not as manufactures of cork nor as unmanufactured corkwood.—Nairn Linoleum Company et al. *v.* United States (142 Fed. Rep., 214; T. D. 25917), reversing without opinion, T. D. 25334, G. A. 5692.

DECISIONS UNDER THE ACT OF 1894.

(*i*) Ground corkwood is dutiable as manufacture of cork and not free as corkwood.—T. D. 16220, G. A. 3099.

(*j*) Night tapers composed of wax, wood or cork, and metal are dutiable as manufactures of cork and wax and not as manufactures of metal.—T. D. 18136, G. A. 3893.

(*k*) Imitation fruits and vegetables composed of a thin papier-maché frame heavily coated with colored wax, the wax being chief value, is dutiable as a manufacture of wax and not as a manufacture of papier-maché.—T. D. 17827, G. A. 3761.

(*l*) So-called beelballs and white polishing balls are dutiable as manufactures of wax and not as nonenumerated manufactured articles.—T. D. 18013, G. A. 3857.

(*m*) Lubricating rollers or candles composed of cerasin and paraffin (cerasin chief value) are dutiable as manufactures of wax and not as nonenumerated manufactured articles.—T. D. 18220, G. A. 3930.

(*n*) Fishhooks with catgut snells (catgut chief value) are dutiable as manufactures of catgut and not as manufactures of metal.—T. D. 18226, G. A. 3936.

DECISIONS UNDER THE ACT OF 1890.

(*a*) Gut strings wound around with metal wire are dutiable as manufactures of catgut.—T. D. 13234, G. A. 1655.

(*b*) Wire-covered violin strings composed of cat or worm gut covered with wire (gut chief value) are dutiable as manufactures of gut and not as manufactures of metal.—T. D. 14741, G. A. 2463.

(*c*) Imperial trout flies, consisting each of a fishhook, a rubber-bodied artificial fly, with a gut leader attached, the gut chief value, are dutiable as manufactures of gut and not as manufactures of metal.—T. D. 15138, G. A. 2664.

(*d*) Gut leaders are dutiable as worm gut manufactured and not as worm gut unmanufactured.—T. D. 15222, G. A. 2715.

(*e*) Rococo, Stearin-Kersin, Stettin, candles are not wax candles.—T. D. 15111, G. A. 2637.

DECISIONS UNDER THE ACT OF 1883.

(*f*) Racquet gut strings are dutiable as gut strings and not free as gut manufactured or unmanufactured.—T. D. 10397, G. A. 88.

449. Manufactures of bone, chip, grass, horn, india-rubber, palm leaf, straw, weeds, or whalebone, or of which these substances or either of them is the component material of chief value, not specially provided for
1897 in this Act, thirty per centum ad valorem; but the terms "grass" and "straw" shall be understood to mean these substances in their natural form and structure, and not the separated fiber thereof.

352. Manufactures of bone, chip, grass, horn, India rubber, palm leaf, straw, weeds, or whalebone, or of which these substances or either of them is the component material of chief value, not specially provided for
1894 in this Act, twenty-five per centum ad valorem. But the terms grass and straw shall be understood to mean these substances in their natural form and structure and not the separated fiber thereof.

460. Manufactures of bone, chip, grass, horn, India-rubber, palm-leaf, straw, weeds, or whalebone, or of which these substances or either of
1890 them is the component material of chief value, not specially provided for in this act, thirty per centum ad valorem.

399. Bone, horn, * * * all manufactures of, not specially enumerated or provided for in this act, thirty per centum ad valorem.

395. * * * articles composed of grass, * * * palm leaf, whalebone, * * * or straw, not specially enumerated or provided for in this act, thirty per centum ad valorem.

1883 453. India-rubber fabrics, composed wholly or in part of India rubber, not specially enumerated or provided for in this act, thirty per centum ad valorem.

454. Articles composed of India rubber, not specially enumerated or provided for in this act, twenty-five per centum ad valorem.

455. India-rubber boots and shoes, twenty-five per centum ad valorem.

DECISIONS UNDER PARAGRAPH 449, ACT OF 1897.

(*g*) Willow sheets or squares, so called, one surface of which is composed of narrow strips of willow, called chip, and the other surface of bleached cotton cloth, are dutiable as manufactures of chip and not as willow sheets or squares.—T. D. 19388, G. A. 4152.

(*h*) Chip and straw braids or plaits stitched or sewed with cotton thread or cord in groups of two or more or into so-called plateaux about 18 by 36 inches in size, and which are intended and suitable for use in making and ornamenting hats, bonnets, or hoods (chip and straw chief value), are dutiable as manufactures of chip and straw and not under paragraph 409.—T. D. 22124, G. A. 4687.

(*a*) Kuskus-root fans are dutiable as manufactures of grass and not under paragraph 427 as fans, nor paragraph 208 as manufactures of wood, nor under paragraph 402 by similitude as assimilated to wall paper, nor under section 7 as nonenumerated articles.—T. D. 21056, G. A. 4421.

(*b*) Tennis balls composed of india rubber and wool (india rubber chief value) are dutiable as manufactures of india rubber and not under paragraph 366 as manufactures in part of wool.—T. D. 21673, G. A. 4578.

(*c*) Toys, being imitation bagpipes composed of a bag or pouch made wholly of rubber, with a small neck into which is inserted a hollow wooden mouthpiece, are dutiable as manufactures of india rubber and not under paragraph 418 as toys.—T. D. 22339, G. A. 4720.

(*d*) Palm leaves which have been either painted, dyed, or subjected to some solution designed only for their preservation are dutiable as manufactures of palm leaf and not free under paragraph 552 as fans, palm leaf, nor paragraph 617 as crude vegetable substances.—T. D. 19982, G. A. 4247; overruled in effect by Kreshower *v.* U. S. (152 Fed. Rep., 485; T. D. 27826).

(*e*) Palm leaves ironed out, treated chemically, and dyed and painted; bunches of palm leaves bound together and fastened to a stick, and split and shredded palm leaves bound at the stem, chemically treated, dyed, and painted, are dutiable as manufactures of palm and not under paragraph 251 as palms.—T. D. 21625, G. A. 4560; overruled in effect by Kreshower *v.* U. S. (152 Fed. Rep., 485; T. D. 27826).

(*f*) Miniature Mexican hats about 3 inches in diameter, made of straw and trimmed with colored cords, are dutiable as manufactures of straw.—T. D. 19414, G. A. 4153.

(*g*) The proviso to paragraph 391, that "all manufactures of which wool is a component material shall be classified and assessed as manufactures of wool," held to be limited to said paragraph or at most to the schedule in which it is found. Accordingly, tennis balls composed of wool and india rubber (rubber chief value) are dutiable as manufactures of rubber and not as manufactures of wool.—T. D. 22360, G. A. 4724.

(*h*) Bones which have been submitted to a process of crushing or grinding, producing an article known commercially as crushed or ground bone, which is fit for other than fertilizing purposes, are dutiable as manufactures of bone and are not free under paragraph 499 as bones crude, etc.—T. D. 23092, G. A. 4937.

(*i*) Straw mats are dutiable as manufactures of straw and not under paragraph 334 as mats of vegetable fiber.—T. D. 23144, G. A. 4954.

(*j*) Several varieties of Jeffery's so-called marine glue pitch found not to be composed in chief value of rubber.—T. D. 24117, G. A. 5248.

(*k*) Rubber bit covers are dutiable under paragraph 447 and not as manufactures of rubber.—T. D. 24353, G. A. 5320.

(*l*) Raffia cloth made from the separated fiber of the palm leaf is dutiable as manufactures of palm leaf.—T. D. 24435, G. A. 5341.

(*m*) Palm leaf preserved in its natural state by dipping in a chemical solution is not dutiable as manufactures of palm leaf, but falls within the provisions of paragraph 425 for ornamental leaves.—T. D. 25630, G. A. 5800.

(*n*) Toys composed in chief value of india rubber are dutiable as manufactures of rubber, being expressly excluded from classification under paragraph 418 by the terms thereof.—T. D. 26509, G. A. 6077.

(*a*) Gallilith umbrella handles are not dutiable as manufactures of horn by similitude.—T. D. 26733, G. A. 6159.

(*b*) Baskets made of ozier or willow, whether or not the material used in the construction thereof has been previously cut or split, held dutiable as manufactures of ozier or willow and not as manufactures of chip. Chip not shown to include in a commercial sense split willow or the chip of willow. T. D. 24811, G. A. 5495, modified.—T. D. 27208, G. A. 6313.

(*c*) Chip and straw braids, plaits, or laces stitched or sewed together with a cotton thread are, by reason of such cotton-thread component, not to be considered as composed wholly of straw or chip, and are therefore excluded from the provisions of paragraph 409 and are dutiable as manufactures of chip and straw under this paragraph.—Schmitz *v.* United States (146 Fed. Rep., 127; T. D. 27000), affirming 136 id., 268; T. D. 25895, followed; T. D. 27343, G. A. 6364.

(*d*) India rubber: Factis truss pads held to be dutiable as manufactures of india rubber by similitude.—T. D. 27383, G. A. 6375.

(*e*) India rubber submitted to a process of vulcanization, the resultant product being known as soft india rubber, is dutiable under this paragraph. The words "hard rubber" in paragraph 450 preclude therefrom all manufactures of india rubber except the vulcanized india rubber which is known as hard rubber.—T. D. 27425, G. A. 6385.

(*f*) Rubber bulbs and cotton nets made to fit the same, intended to be used as entireties in pyrographic work, held to be dutiable as manufactures in chief value of rubber.—T. D. 27630, G. A. 6446.

(*g*) Bone articles that are at once penholders and paper knives are dutiable as manufactures of bone and not as penholders.—T. D. 28347, G. A. 6648.

(*h*) Scrap or refuse india rubber worn out by use, assorted and ground for convenience in transportation or remanufacturing, is not dutiable as a manufacture of india rubber, but is free under paragraph 579.—T. D. 28360, G. A. 6652.

(*i*) Balata is one of the great variety of gums generically and commercially described as india rubber and when crude is free of duty as india-rubber crude. Manufactured articles of balata would appear to be dutiable directly as manufactures of india rubber. Abstract 12042 (T. D. 27458) reversed. T. D. 23599, G. A. 5098; T. D. 23966, G. A. 5201, and T. D. 26751, G. A. 6164, in effect overruled.—Earle *v.* United States (153 Fed. Rep., 773; T. D. 27977).

(*j*) Braids made of horsehair and straw, horsehair and chip, and horsehair and cuba, respectively, horsehair being the component material of chief value, are dutiable by similitude as braids of the descriptions named in this paragraph.—T. D. 24817, G. A. 5496.

(*k*) Belting composed of balata and cotton (balata chief value) is dutiable as manufactures of india rubber.—Earle *v.* United States (153 Fed. Rep., 773; T. D. 27977) applied; T. D. 28298, G. A. 6640.

(*l*) The provisions in this paragraph relative to willow are intended to cover all manufactures made from willow, even though some of the willow may be known as a variety of chip. The provision in paragraph 206 is for all manufactures of willow without exception, while that in paragraph 449 is for manufactures of chip not otherwise provided for. Baskets made from the chip of willow are accordingly dutiable as manufactures of willow.—Ollesheimer *v.* United States (158 Fed. Rep., 977; T. D. 28598), affirming 154 id., 166; T. D. 27972.

(*a*) Articles of india rubber used as substitutes for bath sponges are dutiable as manufactures of india rubber and not as sponges.—Smith *v.* United States (149 Fed. Rep., 1022; T. D. 27746), affirming 143 id., 691; T. D. 27006, and T. D. 26091, G. A. 5944, followed; T. D. 27843, G. A. 6516.

DECISIONS UNDER THE ACT OF 1894.

(*b*) Crushed bone of the sizes known in trade as Nos. 1 and 2, or larger, is not commercially known as bone dust, is not used expressly for manure, is dutiable as a manufacture of bone, and not free as bone dust or substances expressly used for manure.—T. D. 17256, G. A. 3518.

(*c*) Dress bones are dutiable as manufactures of bone and not free as horn, horn strips, or horn tips.—T. D. 17933, G. A. 3808.

(*d*) Umbrella handles made of horn ornamented or decorated with small particles of mother-of-pearl (horn chief value) are dutiable as manufactures of horn and not as manufactures of mother-of-pearl.—T. D. 17573, G. A. 3664.

(*e*) Horn comb blanks are manufactures of horn.—T. D. 17734, G. A. 3720.

(*f*) Marine glue in which india rubber is the component of chief value is dutiable as a manufacture of india rubber and not as glue, as pitch or as a nonenumerated article.—T. D. 16222, G. A. 3101.

(*g*) Small india rubber pouches intended to be given away with a small clay pipe as an advertising novelty held dutiable as a manufacture of india rubber and not as smokers' articles.—T. D. 16348, G. A. 3177.

(*h*) India-rubber face printing blankets composed of several layers of a fabric made of india rubber and cotton, the backs consisting of a thin layer of cotton cloth, the india rubber in quality and value being far greater than the cotton, is dutiable as a manufacture of india rubber and not as a manufacture of cotton.—T. D. 17266, G. A. 3528.

(*i*) Dental rubber in sheets is dutiable as a manufacture of india rubber and not as a nonenumerated article.—T. D. 17855, G. A. 3789.

(*j*) Rubber balls not hard rubber are dutiable as manufactures of rubber.—T. D. 18732, G. A. 4045.

(*k*) Rubber tubing imported for use in making stems for artificial flowers is dutiable as a manufacture of india rubber and not as artificial flowers.—T. D. 19769, G. A. 4217.

(*l*) Tennis balls of india rubber covered with light felt of wool (rubber chief value), are dutiable as manufactures of india rubber and not as manufactures of wool. Reversing T. D. 18526, G. A. 3982.—Slazenger *v.* United States (C. C.), (91 Fed. Rep., 517).

(*m*) Raffia braids composed of straw, to be used in the manufacture of baskets, and not of hats, bonnets, or hoods, are dutiable as manufactures of grass and not as braids suitable for ornamenting hats, etc.—T. D. 17267, G. A. 3529.

(*n*) Hat shapes composed of straw and cotton (straw chief value) are dutiable as manufactures of straw and not as cotton wearing apparel.—T. D. 16349, G. A. 3178.

(*o*) Chinese slippers made of leather, chip, cotton, and straw (straw chief value), are dutiable as manufactures of straw and not as articles of wearing apparel.—T. D. 17856, G. A. 3790.

(*q*) Women's hats composed of straw, complete and ready for use, except trimming, are dutiable as manufactures of straw.—T. D. 18615, G. A. 4013.

(*a*) Crosses composed of bone are manufactures of bone.—T. D. 11874, G. A. 865.

(*b*) Crochet needles or hooks entirely of bone are dutiable as manufactures of bone and not as crochet needles.—T. D. 15238, G. A. 2731.

(*c*) Fans composed of chip and bone (bone chief value in its condition as found in the article) are dutiable as manufactures of bone and not as manufactures of silk.—T. D. 10739, G. A. 292.

(*d*) Fans composed of bone, silk, and feathers found to have bone chief value.—T. D. 12112, G. A. 974.

(*e*) Nail cleaners composed of bone, metal, bristles of hair, and chamois skin found to coutain chief value.—T. D. 11991, G. A. 904.

(*f*) Nail cleaners composed of bone and metal found to contain bone chief value.—T. D. 11991, G. A. 904.

(*g*) Bone views having the appearance of single-barrel opera glasses in miniatnre, composed of bone, glass, and metal (bone chief value), are dutiable as manufactures of bone.—T. D. 12805, G. A. 1401.

(*h*) Bone meal, composed of bones which have been submitted to a process of crushing or grinding, producing an article known commercially as crushed or ground bone, which is fit for other than fertilizing purposes, is dutiable as a manufacture of bone and not free as bones crude.—T. D. 15521, G. A. 2831; affirmed. In re Gardner (C. C.), (72 Fed. Rep., 494); Gardiner *v.* Wise (C. C. A.), (84 Fed. Rep., 337).

(*i*) Thin strips of white strip or willow loosely woven or plaited in sheets and known as willow sheets and as sparterie, designed for use in making baskets and not suitable for ornamenting hats, is dutiable as a manufacture of chip and not free as sparterie.—T. D. 12646, G. A. 1295.

(*j*) Fancy baskets lined with cotton-back satin and composed of willow, chip, grass, palm leaf, or straw held not to contain silk as chief value, bnt willow, chip, etc.—T. D. 13800, G. A. 1994.

(*k*) Thin, narrow strips of wood fiber plaited into strips of about 18 by 24 inches are dutiable under this paragraph and not free as sparterie, it not appearing that such goods have become known by that name in trade and commerce in this country.—Zinn *v.* United States (C. C.), (71 Fed. Rep., 952).

(*l*) Woven mats or table covers of grass held to be manufactures of grass.—T. D. 11425, G. A. 708.

(*m*) Raffia cloth is dutiable as a manufacture of grass and not as a manufacture of vegetable fiber.—T. D. 11879, G. A. 870; reversed, T. D. 12355, G. A. 1127.

(*n*) Natural grass dyed is a manufacture of grass.—T. D. 13574, G. A. 1846.

(*o*) Horn which has undergone a considerable process of manufacture by being scraped, smoothed, steamed, and pressed into thin transparent sheets about 3 inches wide and 7 inches long is dutiable as a manufacture of horn and not as horn strips.—T. D. 12705, G. A. 1354.

(*p*) Horn machete handles are dutiable as manufactures of horn and not as nonenumerated articles, nor free as horn.—T. D. 13357, G. A. 1737.

(*q*) Narrow bindings or braids composed of cotton, hemp, and india rubber (india rubber chief value) are dutiable as manufactures of india rubber.—T. D. 14224, G. A. 2188.

(*a*) Puncture-proof bicycle tires are manufactures of india rubber.—T. D. 15316, G. A. 2750.

(*b*) Clarionet mouthpieces, composed of wood, metal, and india rubber, found to contain india rubber chief value.—T. D. 11839, G. A. 830.

(*c*) Plaid cotton cloth heavily proofed with a preparation of india rubber held to be composed of india rubber chief value.—T. D. 11699, G. A. 804.

(*d*) Plaid cotton cloth of two different patterns, stuck together with prepared india rubber, held to be composed of india rubber chief value.—T. D. 11699, G. A. 804.

(*e*) Dress protectors composed of india rubber and cotton (gossamer cloth), india rubber chief value, used for facing the bottom of ladies' skirts, are dutiable as manufactures of india rubber and not as trimmings.—T. D. 13758, G. A. 1952.

(*f*) Dress shields composed of india rubber and silk and india rubber and cotton (india rubber chief value) are dutiable as manufactures of india rubber.—T. D. 12918, G. A. 1469.

(*g*) Dress shields made of cotton and india rubber (india rubber chief value) are dutiable as manufactures of india rubber and not under the proviso to paragraph 349 (1890), which is confined to clothing and wearing apparel of which cotton is chief value. T. D. 11198, G. A. 557, reversed.—Riley *v.* United States (C. C.), (66 Fed. Rep., 741).

(*h*) Elastic cords composed of india rubber and silk (india rubber chief value) are manufactures of india rubber.—T. D. 13374, G. A. 1754.

(*i*) Elastic webbing composed of india rubber, cotton, and silk (india rubber chief value, but cotton chief material as to quantity) is dutiable as a manufacture of india rubber and not as cotton webbing. T. D. 13311, G. A. 1691, reversed.—In re Shattuck (C. C.), (54 Fed. Rep., 365); affirmed, United States *v.* Shattuck (C. C. A.), (59 Fed. Rep. 454).

(*j*) Mackintosh gloves of wool, cotton, and india rubber (india rubber chief value) are dutiable as manufactures of india rubber and not as wool wearing apparel.—T. D. 14313, G. A. 2242.

(*k*) Imperial stone flies, consisting each of a rubber body, gauze wings, and double hook (rubber chief value), are dutiable as manufactures of rubber and not as manufactures of metal.—T. D. 15138, G. A. 2664.

(*l*) Luster cords, commercially known as cotton elastic cords and braids, composed of cotton and india rubber (india rubber chief value), are dutiable as manufactures of india rubber.—T. D. 11407, G. A. 690.

(*m*) India-rubber bed sheeting for hospitals is dutiable as a manufacture of india rubber and not free as philosophical or scientific apparatus, etc.—T. D. 12631, G. A. 1280.

(*n*) India-rubber tubing, colored to imitate stems of plants, used chiefly in the manufacture of artificial flowers, is dutiable as a manufacture of india rubber and not as artificial flowers or parts of artificial flowers. T. D. 13438, G. A. 1775, reversed.—T. D. 14213, G. A. 2177; T. D. 19769, G. A. 4217; United States *v.* Simon (C. C.), (84 Fed. Rep., 154).

(*o*) Matting designed for use as wrappers or jackets for tea boxes is dutiable as a manufacture of straw.—T. D. 12846, G. A. 1442.

(*p*) Braid or lace of cotton, straw, and metal (straw chief value) is a manufacture of straw.—T. D. 11342, G. A. 625.

(*q*) Braided-straw bonnet forms are dutiable as manufactures of straw.—T. D. 12430, G. A. 1168.

(*a*) Fans and mats made of the roots of a swamp grass known as "kuskus" are manufactures of grass.—T. D. 13325, G. A. 1705.

(*b*) Hats composed of black cotton network and black straw braid, ornamented with metal cord (straw chief value), is a manufacture of straw.—T. D. 11342, G. A. 625.

(*c*) Unfinished untrimmed hats of straw are manufactures of straw.—T. D. 12938, G. A. 1489.

(*d*) Hats and bonnets composed of straw, horsehair, cotton, and other materials (the horsehair and cotton chief value), known as straw hats and bonnets, are not dutiable as manufactures of straw.—T. D. 15390, G. A. 2784.

(*e*) Hats of straw and cotton (straw chief value) are manufactures of straw.—T. D. 12939, G. A. 1490.

(*f*) Hat forms of straw are manufactures of straw.—T. D. 13442, G. A. 1779.

(*g*) Hat braids of metal thread and straw, the latter chief value, are manufactures of straw.—T. D. 11370, G. A. 653.

(*h*) Circular mat forms, called "plaques" or "plateaux," composed of colored or dyed straw and chip braids, laces, and ornaments (straw chief value), are manufactures of straw and not nonenumerated articles.—T. D. 17747, G. A. 3733.

(*i*) Whalebone cut into thin strips about 9 inches long by one-fourth of an inch in width, finished suitable for use in corsets, held dutiable as manufacture of whalebone and not as unmanufactured.—T. D. 12704, G. A. 1353.

(*j*) Whalebone or horn dress stays covered with cloth composed of cotton and mixed silk and cotton (whalebone or horn chief value) are a manufacture of whalebone or horn.—T. D. 13437, G. A. 1774.

(*k*) Dress shields of cotton and rubber (rubber chief value) held to be dutiable as manufactures of india rubber and not as articles of cotton wearing apparel having india rubber as the component material.—Darlington *v.* United States (136 Fed. Rep., 716; T. D. 26197).

DECISIONS UNDER THE ACT OF 1883.

(*l*) Waterproof fabrics composed of silk and rubber, silk, cotton, and rubber, wool and rubber, or wool, cotton, and rubber, used in the manufacture of waterproof coats and cloaks, rubber being the predominating feature and the utility of the fabric depending on rubber, are dutiable as india-rubber fabrics composed wholly or in part of rubber and are not dutiable according to the component material of chief value as manufactures of cotton, manufactures of wool, or as manufactures of silk.—T. D. 10241, G. A. 19.

(*m*) India-rubber bags intended for the purpose of being inflated with gas, making a small balloon to be used as a plaything are dutiable as manufactures of india rubber not specially enumerated and not as toys.—Vanaker *v.* Spalding (24 Fed. Rep., 88).

(*n*) Elastic cords and braids of silk and rubber (silk chief value) are dutiable as rubber fabrics and not as manufactures of silk. The term "rubber fabrics" is more specific than the phrase "manufactures of silk."—T. D. 10483, G. A. 133; reversed, In re Mills (C. C.), (49 Fed. Rep., 726).

(*o*) Elastic goring for shoes, composed of silk, cotton, and india rubber, held to be dutiable as india-rubber fabrics and not as webbing.—Drucker *v.* Robertson (C. C.), (38 Fed. Rep., 97).

(*a*) India-rubber balloons are manufactures of india rubber and not toys.—T. D. 10482, G. A. 132; T. D. 10889, G. A. 384.

(*b*) India-rubber bags or pouches not inflated when imported, but inflated by means of a machine, after importation, with a gas made from zinc and sulphuric acid, and after inflation the predominating use being as toys for children, known as gas balloons, are dutiable as articles of india rubber and not as toys.—Vanacker *v.* Seeberger (C. C.), (40 Fed. Rep., 57); Paturel *v.* Robertson (C. C.), (41 Fed. Rep., 329).

(*c*) The meaning of the term "article" when used in a tariff act.—Junge *v.* Hedden (146 U. S., 233).

(*d*) In construing tariff acts an article may be held to be enumerated, although not specifically mentioned, if it be designated in a way to distinguish it from other articles.—Id.

(*e*) Dental rubber, used for making the plates in which the false teeth are set, is dutiable as an article composed of india rubber and not as a non-enumerated article nor free as crude india rubber.—Junge *v.* Hedden (37 Fed. Rep., 197); Same *v.* Same (146 U. S., 233).

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*f*) The reduction of 10 per cent on all manufactures of india rubber, gutta-percha, and straw means articles composed wholly of those materials.—Faxon *v.* Russell (22 Int. Rev. Rec., 375; 8 Fed. Cas., 1110); reversed (154 U. S., 644).

(*g*) Webbing made of india rubber, silk, and cotton is dutiable at 50 per cent as a manufacture of india rubber, silk, and other articles and is not dutiable at 5 per cent as webbing composed wholly or in part of india rubber not otherwise provided for.—Faxon *v.* Russell (22 Int. Rev. Rec., 375; 8 Fed. Cas., 1110); reversed (154 U. S., 644).

(*h*) A duty of 30 per cent is imposed on india-rubber shoes made by dipping a mold into the gum while in a liquid state. They are manufactured articles.—Lawrence v. Allen (7 How., 785).

450. Manufactures of leather, finished or unfinished, manufactures of fur, gelatin, gutta-percha, human hair, ivory, vegetable ivory, mother-of-pearl and shell, plaster of paris, papier mâché, and vulcanized india-
1897 rubber known as "hard rubber," or of which these substances or either of them is the component material of chief value, not specially provided for in this Act, and shells engraved, cut, ornamented, or otherwise manufactured, thirty-five per centum ad valorem.

353. Manufactures of leather, fur, gutta-percha, vulcanized India rubber, known as hard rubber, human hair, papier mache, plaster of Paris, * * * or of which these substances or either of them is the component material of chief value, all of the above not specially provided for in
1894 this Act, thirty per centum ad valorem.

354. Manufactures of ivory, vegetable ivory, mother-of-pearl, gelatin, and shell, or of which these substances or either of them is the component material of chief value, not specially provided for in this Act, * * * thirty-five per centum ad valorem.

461. Manufactures of leather, fur, gutta-percha, vulcanized india rubber known as hard rubber, human hair, papier-mache, * * * or of which these substances or either of them is the component material of chief value, all of the above not specially provided for in this Act, thirty-
1890 five per centum ad valorem.

462. Manufactures of ivory, vegetable ivory, mother-of-pearl, and shell, or of which these substances or either of them is the component material of chief value, not specially provided for in this Act, forty per centum ad valorem.

463. All manufactures and articles of leather, or of which leather shall be a component part, not specially enumerated or provided for in this act, thirty per centum ad valorem.

435. Fur, articles made of, and not specially enumerated or provided for in this act, thirty per centum ad valorem.

441. Gutta-percha, manufactured, and all articles of, not specially enumerated or provided for in this act, thirty-five per centum ad valorem.

1883 444. Human hair, * * * manufactured, thirty-five per centum ad valorem.

399. * * * Ivory, vegetable ivory, all manufactures of not specially enumerated or provided for in this Act, thirty per centum ad valorem.

486. Shells, whole or parts of, manufactured, of every description, not specially enumerated or provided for in this act, twenty-five per centum ad valorem.

472. Papier-mache, manufactures, articles, and wares of, thirty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 450, ACT OF 1897.

(*a*) Leather sweat bands for hats are dutiable as manufactures of leather.—T. D. 15723, G. A. 2904; T. D. 19417, G. A. 4156.

(*b*) Furnished leather needle cases lined with silk, having two flannel leaves and containing hand-sewing needles, are dutiable as entireties and not as coverings. Leather being chief value, they are manufactures of leather.—T. D. 20043, G. A. 4265.

(*c*) A rug made of Chinese goatskins dressed, cut, matched, and sewed, sold in the form imported and ready for use in that form, is a manufacture of fur.—T. D. 21805, G. A. 4607.

(*d*) Caps composed of hair or fur of the rabbit are dutiable as manufactures of fur and not under paragraph 432 as hats composed of the fur of the rabbit.—T. D. 22228, G. A. 4708.

(*e*) Snuff boxes and patch boxes made in chief value of ivory, the lids decorated with miniature portraits painted in water colors, are dutiable as manufactures of ivory and not under paragraph 454 as paintings.—T. D. 19714, G. A. 4213.

(*f*) Pearl scales for use in making knife handles are dutiable as manufactures of mother-of-pearl and not under paragraph 153 as parts of knives.—T. D. 19768, G. A. 4216.

(*g*) Strips of pearl commonly called "pearl scales" or "stock pearl," chiefly used for knife handles, but also used on fans, opera glasses, button hooks, and for inlaid work, are dutiable as manufactures of mother-of-pearl and not under paragraph 153 as parts of knives.—T. D. 21346, G. A. 4473; United States *v.* United States Express Co. (C. C.), (94 Fed. Rep., 642).

(*h*) Shells having been subjected to a cleansing process by having been placed in chloride of lime to remove the animal matter and offensive smell, the value thereby being increased by about 10 per cent. *Held*, that even if it be admitted that the shells had undergone no process of manufacture they were properly classified under the last clause of this paragraph by the application of the similitude clause.—T. D. 20210, G. A. 4294; reversed (see T. D. 24720, G. A. 5442, post).

(*i*) Pieces of hard rubber 4 inches long, intended to be divided and made into mouthpieces for pipes, are dutiable as manufactures of hard rubber and not as smokers' articles.—T. D. 21719, G. A. 4590.

(*j*) Umbrella handles manufactured from hippopotamus teeth are dutiable as manufactures of ivory and not under paragraph 449 as manufactures of

bone or horn. There is no settled, uniform, and unvarying trade designation for such merchandise and the common understanding must prevail. Where the law provides for a manufacture of a specific substance, the term is descriptive and not subject to trade understanding. The fact is, merely, whether the manufactured article is made out of the described substance, not as to its recognition in trade and commerce.—T. D. 22483, G. A. 4764.

(*a*) Imitation foxtails made of two or more kinds of fur are dutiable as manufactures of fur and are not free under paragraph 562 as furs.—T. D. 22519, G. A. 4775.

(*b*) The merchandise has undergone a change in its character by reason of labor expended thereon and is not longer fur, but a manufacture of fur.—Id.

(*c*) Gelatin pads used in transferring manuscripts for manifolding are dutiable as manufactures of gelatin and not under paragraph 398 as surface-coated paper nor under paragraph 23 as gelatin.—T. D. 22601, G. A. 4805.

(*d*) Ornamental odor or perfume flasks or vinaigrettes of fancy design composed of metal and shell or mother-of-pearl, provided with rings and chains to attach them to the wearer's necklace or chatelaine, and expressly intended for use as articles of ornament or personal adornment in the nature of jewelry, and not being adapted or suitable for use as toys or playthings for the amusement of children, are not dutiable as toys. They were assessed as manufactures of mother-of-pearl or shell.—T. D. 22690, G. A. 4831.

(*e*) Chatterton's compound, made from tar, resin, and gutta-percha, is found to be composed in chief value of gutta-percha and held dutiable as a manufacture of gutta-percha and not under paragraph 3 as a chemical compound.—T. D. 22871, G. A. 4882.

(*f*) Certain figures 5 feet 6 inches in height composed of pulverized stone, cement, plaster of Paris, and other materials, and colored and otherwise decorated were properly assessed as articles composed in chief value of earthy or mineral substances, or as manufactures of plaster of Paris, and are not free under paragraph 649 as casts of sculpture for the use of a religious society.—Benziger *v.* United States (C. C.), (107 Fed. Rep., 257); reversed (192 U. S., 38; T. D. 24977).

(*g*) The term "wool" as used in the act of 1897 does not include merchandise used for fur purposes and accordingly muffs and boas made from lambskins dressed with the wool on are dutiable as manufactures of fur and not under paragraph 370 as wool wearing apparel.—T. D. 23247, G. A. 4981.

(*h*) Small leather bags known as leather chatelaine bags, of various sizes, composed of a leather bag having a metal framework and a metal hook and clasp by which it is attached to the belt, girdle, or otherwise to a woman's apparel, or carried on the wrist by means of a chain, and used for purposes of utility rather than ornamentation, are dutiable as manufactures of leather and not as jewelry.—T. D. 23988, G. A. 5206.

(*i*) A wolf-skin rug with a lining and border composed of woolen cloth, fur being the component material of chief value, is dutiable under this paragraph and not as manufactures made wholly or in part of wool under paragraph 366 nor as rugs for floors under paragraph 382.—T. D. 24301, G. A. 5301.

(*j*) Vases and statuettes made of plaster of Paris are dutiable as manufactures of plaster of Paris and not as earthenware.—Bing *v.* United States (121 Fed. Rep., 194), reversing T. D. 23054, G. A. 4924, followed; T. D. 24443, G. A. 5343.

(*a*) Shells that are in their natural state, except so far as they may have been advanced in value or condition by being cleansed from offensive and extraneous matter by chemical baths, are not dutiable as manufactures of shell, but are free as shells in their natural state. But when such shells have been further advanced by polishing or grinding they are dutiable as manufactures of shell.—Schoenemann *v.* United States (119 Fed Rep., 584), reversing 115 Fed. Rep., 842, and T. D. 20210, G. A. 4294, followed; T. D. 24720, G. A. 5442.

(*b*) The provision for manufactures in chief value of shell is more specific than the provision in paragraph 408 for articles composed wholly or in part of beads, and shell and bead curtains (shell chief value) are dutiable as manufactures in chief value of shell.—T. D. 24736, G. A. 5451.

(*c*) Squirrel skins sewed together with a temporary muslin lining, intended for the purpose of holding the skins in place and protecting them, which is removed before they are finally cut to pattern to be used in making or lining garments, are dutiable at 20 per cent as "furs, dressed on the skin but not made up into articles" under paragraph 426 and not as manufactures of fur at 25 per cent under this paragraph.—T. D. 24746, G. A. 5457.

(*d*) Turtle shells from which the entrails, bones, and flesh have been removed and which have been treated with arsenic, dried, and then polished are dutiable as shells otherwise manufactured.—T. D. 24809, G. A. 5493.

(*e*) Scraps or skivers of leather made cohesive by the use of starch and other substances and pressed into sheets held dutiable as leather and not as manufactures of leather.—T. D. 25021, G. A. 5589.

(*f*) Gelatin in sheets, used for making theatrical lights, printing, etc., and which has been changed in name, character, and use from the ordinary gelatin of commerce, is properly dutiable under this paragraph as a manufacture of gelatin and not under paragraph 23 as gelatin. T. D. 16837, G. A. 3356, overruled.—T. D. 25236, G. A. 5657.

(*g*) Composition statuary not dutiable as plaster of Paris.—T. D. 25271, G. A. 5675.

(*h*) Gelatin films or strips with pictures thereon produced by photographic process, used in moving-picture machines, are dutiable under this paragraph.—T. D. 25426, G. A. 5723.

(*i*) Snowshoes made of wood and rawhide (rawhide chief value) are not dutiable under this paragraph, rawhide not being leather.—T. D. 25491, G. A. 5749.

(*j*) Shell cameos are dutiable as manufactures of shell.—T. D. 25512, G. A. 5763.

(*k*) A fur coat lined with wool held dutiable as clothing composed in part of wool, although fur is the component material of chief value therein.—T. D. 25629, G. A. 5799.

(*l*) Watch guards composed of sections of nickel-plated steel and of leather found to be composed in chief value of leather.—T. D. 25990, G. A. 5903.

(*m*) Plaster-of-Paris figures ornamented with gold leaf, the gold leaf being the component material of chief value, are not dutiable as manufactures of plaster of Paris, but as manufactures of metal.—T. D. 26098, G. A. 5951.

(*n*) Small pieces of mother-of-pearl cut into forms suitable for inlaying violin keys and other parts of musical instruments are dutiable as manufactures of mother-of-pearl and not as precious stones or imitations thereof.—T. D. 26506, G. A. 6074.

(*a*) Small shells, each crudely pierced with a single hole for stringing purposes, polished by the action of an acid bath in the process of cleansing and not by abrasion, are free of duty as shells in their natural state.—T. D. 26585, G. A. 6096.

(*b*) Pierced Tasmanian shells strung on cotton cords about 6 feet in length, knotted at the ends and not fitted with clasp, snap, or other metal device incident and usual to necklaces, are not commonly known as jewelry and are dutiable as manufactures of shell.—United States *v.* Hawaii Company (2 Hawaiian Rep., 320; T. D. 26778), affirming T. D. 25663, G. A. 5810, followed; T. D. 26798, G. A. 6175.

(*c*) India rubber submitted to a process of vulcanization, the resultant product being known as soft india rubber, is dutiable under paragraph 449. The words "hard rubber" in this paragraph preclude therefrom all manufactures of india rubber except the vulcanized india rubber, which is known as hard rubber.—T. D. 27425, G. A. 6385.

(*d*) Thin sheets of colored gelatin, designed for use in the manufacture of advertising novelties, held to be dutiable as manufactures of gelatin.—T. D. 27588, G. A. 6433.

(*e*) Mother-of-pearl cut into slabs of various sizes for use in the manufacture of handles for knives, etc., is dutiable as a manufacture of mother-of-peal.—Morris *v.* United States (150 Fed. Rep., 608; T. D. 27767), affirming T. D. 26799, G. A. 6176, followed; T. D. 27823, G. A. 6515.

(*f*) Furnished toilet cases made of leather, fitted with metal-topped glass bottles, held to be dutiable as entireties (leather chief value).—T. D. 28046, G. A. 6569.

(*g*) So-called fur bands in the form of rectangular pieces of felt material composed in part of wool, but in chief value of rabbit fur, varying from 15 to 24 inches in width and 36 to 48 inches in length, and used in making hats, are dutiable as manufactures in chief value of fur and not as wearing apparel in part of wool nor as hats and forms of hats composed in chief value of fur.—Herrman et al. *v.* United States (141 Fed. Rep., 486; T. D. 26598) followed; T. D. 26588, G. A. 6099.

(*h*) Bags made in chief value of leather, but in part of beads, are more specifically provided for as articles in part of beads than as manufactures of which leather is the component material of chief value.—United States *v.* Guthman et al. (159 Fed. Rep., 273; T. D. 28541).

DECISIONS UNDER THE ACT OF 1894.

(*i*) Leather outsides for pocketbooks are dutiable as manufactures of leather and not as leather * * * suitable for manufactured articles.—T. D. 15724, G. A. 2905.

(*j*) Chamois sponges are dutiable as manufactures of leather and not as chamois skins.—T. D. 15823, G. A. 2923.

(*k*) Leather-covered stirrups held dutiable as manufactures of leather and not as manufactures of metal.—T. D. 16102, G. A. 3066.

(*l*) Rawhide loom pickers are dutiable as manufactures of leather and not as manufactures of metal or as nonenumerated articles.—T. D. 16105, G. A. 3069.

(*m*) Corset clasps or busks made of leather and wire (leather chief value) are dutiable as manufactures of leather and not as covered wire.—T. D. 17821, G. A. 3755.

(*a*) Bear, tiger, and fox skin rugs with stuffed heads are manufactures of fur and not furs dressed on the skin.—T. D. 15817, G. A. 2917.

(*b*) Fur-lined silk garments, composed of silk and fur (fur chief value), are dutiable as manufactures of fur and not as wearing apparel.—T. D. 17282, G. A. 3544.

(*c*) Fur-lined outer garments for women and children, composed in part of wool or worsted, are not dutiable as manufactures of fur.—T. D. 17952, G. A. 3827.

(*d*) Cotton-lined lambskin muffs and boas are manufactures of fur.—T. D. 18083, G. A. 3885.

(*e*) Japanese trays, made of layers of paper made compact by heavy pressure, then covered with a paste or clay, then with lacquer, are dutiable as manufactures of papier-maché and not as manufactures of paper.—T. D. 17364, G. A. 3682.

(*f*) Anatomical models composed of plaster of Paris are dutiable as manufactures of plaster of Paris and not under paragraph 85 (1894).—T. D. 18534, G. A. 3990.

(*g*) Leather sweat bands for hats in a completed condition, suitable for use as hat sweat bands without further process of manufacture, are dutiable as manufactures of leather.—T. D. 23349, G. A. 5019.

(*h*) Ivory veneering for piano keys, consisting of ivory slabs, is dutiable as a manufacture of ivory and not free as ivory sawed or cut into logs—T. D. 17336, G. A. 3556.

(*i*) Billiard-ball blocks are dutiable as manufactures of ivory and not free as ivory sawed or cut into logs.—T. D. 17438, G. A. 3612; reversed (86 Fed. Rep., 121).

(*j*) Ivory blocks for teapot handles are dutiable as manufactures of ivory and not free as ivory sawed or cut into logs.—T. D. 17574, G. A. 3665.

(*k*) Ivory-ball blocks and parts of elephant tusks are dutiable as manufactures of ivory and not free as ivory logs.—T. D. 18616, G. A. 4014; reversed (86 Fed. Rep., 121).

(*l*) Gelatin clarifiant is dutiable as a manufacture of gelatin and not as a nonenumerated manufactured article, nor as a chemical compound, nor free as liquid albumen.—T. D. 18069, G. A. 3871.

(*m*) Shells of the kind described in Hartranft *v.* Weigman (121 U. S., 609), and there held to be free under paragraph 780, act of 1883, are dutiable under this paragraph and not free under paragraph 613, act of 1894. In this latter paragraph the words "not cut, ground, or otherwise manufactured" were designed to meet the ruling of the Supreme Court.—T. D. 17946, G. A. 3821.

DECISIONS UNDER THE ACT OF 1890.

(*n*) Bear skins with the head on, lined and ready for use as rugs, are dutiable as manufactures of leather and not as leather nor free as hides.—T. D. 13585, G. A. 1857.

(*o*) Circular leather belts known as worsted aprons are dutiable as manufactures of leather and not as leather not specially provided for nor as belting leather.—T. D. 15972, G. A. 2996.

(*p*) Bicycle saddles of leather and metal (leather chief value) are dutiable as manufactures of leather and not as manufactures of metal.—T. D. 14733, G. A. 2455.

(*a*) Cat skins lined and ready for use as rugs are dutiable as manufactures of leather.—T. D. 13585, G. A. 1857.

(*b*) A hand-painted fan of leather and mother-of-pearl, the cost of the painting thereon making the leather chief value, but the mother-of-pearl being chief value if the cost of the painting is excluded, is dutiable as a manufacture of leather and not as a manufacture of mother-of-pearl.—T. D. 14463, G. A. 2309.

(*c*) Pieces of leather cut into sizes suitable for the construction of the various parts of a glove are dutiable under paragraph 457 (1890) and this paragraph as manufactures of leather.—T. D. 12111, G. A. 973.

(*d*) Hand bellows composed of leather, wood, and metal (leather chief value) are dutiable as manufactures of leather.—T. D. 12013, G. A. 926.

(*e*) Hair curlers, composed of loose hemp, metal, wire and kid, found to contain leather as chief value.—T. D. 12011, G. A. 924.

(*f*) Silver and brass chased and swage harness, held dutiable as manufactures of leather.—T. D. 13301, G. A. 1681.

(*g*) Leather needle cases furnished with needles, invoiced as entireties, are dutiable with their contents (leather being chief value) as manufactures of leather.—T. D. 12107, G. A. 969.

(*h*) Leather cases containing opera glasses (dutiable under paragraph 462, act of 1890) are not dutiable as manufactures of leather, but at the rate assessed on the glasses.—T. D. 14949, G. A. 2578.

(*i*) Racquet balls held dutiable as manufactures of leather.—T. D. 13760, G. A. 1954.

(*j*) Sachets consisting of a perfumed powder put up in small bags made of dressed skins (leather chief value) are dutiable as manufactures of leather and not as toilet preparations nor as dressed skins.—T. D. 15150, G. A. 2676.

(*k*) Leather sweat bands for hats are dutiable as manufactures of leather.—T. D. 12124, G. A. 986; T. D. 13243, G. A. 1664.

(*l*) Tiger skins with the head on, lined and ready for use as rugs, are dutiable as manufactures of leather and not as leather nor as skins.—T. D. 13585, G. A. 1857.

(*m*) Trusses composed of leather and metal held to be manufactures of leather.—T. D. 12912, G. A. 1463.

(*n*) Wolf skins lined and ready for use as rugs are dutiable as manufactures of leather and not as leather nor free as hides.—T. D. 13585, G. A. 1857.

(*o*) Watch bags made of leather known as chamois leather are dutiable as manufactures of leather and not as chamois skins.—T. D. 13794, G. A. 1988.

(*p*) Ladies' cloaks composed of wool or worsted lined with squirrel fur and trimmed about the neck, sleeves, front, bottom, and back with black martens fur (fur chief value), are dutiable as manufactures of fur and not as cloaks.—T. D. 13985, G. A. 2090; reversed, T. D. 17282, G. A. 3544; T. D. 17283, G. A. 3545.

(*q*) Crocheted caps made of rabbit hair or fur yarn held to be a manufacture of fur.—T. D. 11094, G. A. 537.

(*r*) Hat braids of felt, silk, and other material (silk chief value) held not dutiable as a manufacture of fur. The importer claimed that the felt was rabbit's fur and not wool, but an analysis showed it was of wool.—T. D. 14918, G. A. 2547.

(*s*) Polar bear tiger skins with stuffed heads held dutiable as manufactures of fur.—T. D. 13297, G. A. 1677.

(*a*) Strips of small pieces of fur sewed together, used as linings for cloaks, capes, etc., were assessed as manufactures of fur and claimed to be dutiable as furs dressed on the skin. Protest overruled.—T. D. 12123, G. A. 985.

(*b*) Old squirrel boas unfit for use in the condition in which imported assessed as manufactures of fur and claimed to be free as hair. Protest overruled, though it is not decided whether they should be assessed as manufactures of fur or as furs dressed on the skin.—T. D. 13697, G. A. 1935.

(*c*) Tea gowns made of wool, crepon, and silk, respectively, lined with white coney fur and trimmed with ermine, held dutiable as manufactures of fur and not as wool wearing apparel or as manufactures of silk.—T. D. 14729, G. A. 2451; reversed, T. D. 17282, G. A. 3544.

(*d*) Thibet coats composed of dressed skins of the Thibet lamb, fashioned in the form of coats resembling in general style coats worn by Chinese people, are dutiable as manufactures of fur and not as dressed furs on the skin.—T. D. 13864, G. A. 2017; reversed, Mavtner *v.* United States (C. C.), (84 Fed. Rep., 155).

(*e*) Yarn made of rabbits' fur is a manufacture of fur.—T. D. 11084, G. A. 527.

(*f*) A marine cable consisting of two copper conductors, insulated with gutta-percha and protected by a sheathing of iron, wire, and hemp, held to be a manufacture of gutta-percha.—T. D. 11398, G. A. 681.

(*g*) Re-covered gutta-percha assessed under this paragraph and claimed to be free under paragraph 603 or 613. Protest overruled, but the board does not pass upon the correctness of the assessment.—T. D. 15006, G. A. 2583.

(*h*) Fancy bonbon boxes composed of papier-maché and other substances (papier-maché being chief value) are manufactures of papier-maché.—T. D. 12789, G. A. 1385.

(*i*) Panels or pieces invoiced as "staff", made of plaster of Paris or chalk, silica, glue, oakum, and a light frame work of wood (oakum chief value), resembles in its composition certain kinds of papier-maché and is dutiable as such by similitude and not as a nonenumerated manufactured article nor as a manufacture of plaster of Paris.—T. D. 14561, G. A. 2353.

(*j*) Papier-maché gaiter buttons with steel wire shanks (papier-maché chief value) are dutiable as manufactures of papier-maché and not as paper shoe buttons.—T. D. 14711, G. A. 2433.

(*k*) Crumb trays and brushes, the trays of papier-maché, were entered as entireties and assessed as brushes. *Held*, that the trays should have been assessed as manufactures of papier maché.—T. D. 14755, G. A. 2477.

(*l*) Merchandise invoiced and known (and in this instance sold) as papier-maché is dutiable as such, though every constituent of papier-maché may not be present in the composition of which it is made. Wanamaker *v.* Cooper (C. C.), (69 Fed. Rep., 465).

(*m*) Certain articles of ivory held to be manufactures of ivory and not statuary.—T. D. 11548, G. A. 723.

(*n*) Certain flutes and piccolos, composed of wood, metal, and ivory, found to contain ivory as chief value.—T. D. 11839, G. A. 830.

(*o*) Billiard-ball blocks are dutiable as manufactures of ivory and not as nonenumerated manufactured articles nor free as ivory sawed.—T. D. 11870, G. A. 861; but see 86 Fed. Rep., 121.

(*p*) Ivory sawed into pieces of different lengths, the different parts being adapted to different uses and the sawing done for the purpose of selection, is

manufactured ivory.—T. D. 12549, G. A. 1233; affirmed (54 Fed. Rep., 143); see 86 Fed. Rep., 121.

(*a*) Elephants' tusks sawed into pieces of various lengths, when such sawing requires skill and judgment and is done, not for convenience in transportation, but to separate the ivory into different grades adapted to different uses, are T. D. 12549, G. A. 1233, sustained.—In re Gerdau (C. C.), (54 Fed. Rep., 143); see 86 Fed. Rep., 121.

(*b*) Ivory balls which to be fit for use as billiard balls require to be seasoned six or seven months, to be more perfectly rounded, to be polished, and in some cases to be colored or dyed, are manufactures of ivory and not dutiable as billiard ball blocks.—T. D. 13559, G. A. 1831.

(*c*) Fancy buckles composed of pearl and base metal (pearl chief value) not in imitation of precious metal, to be worn as belt buckles, held dutiable as manufactures of pearl and not as jewelry.—T. D. 12326, G. A. 1098.

(*d*) Unfinished pearl buttons held dutiable as manufactures of pearl and not as pearl buttons. G. A. 659, reversed.—T. D. 14388, G. A. 2272.

(*e*) Small, highly polished disks of pearl, which are plain on the back, with grooved rings or hollowed out in the front, with rounded edges, and with small cavities in their centers, and which, except that they are not pierced with holes or shanked through their centers, exactly correspond in their appearance with the ordinary superfine pearl buttons of commerce, are dutiable as manufactures of mother-of-pearl and not as buttons. T. D. 11376, G. A. 659, reversed.—In re Blumenthal (C. C.), (51 Fed. Rep., 76).

(*f*) Metal headed or backed collar buttons not commercially known as pearl buttons, though pearl or shell is the component of chief value, are dutiable as manufactures of pearl or shell and not as pearl buttons nor as jewelry.—T. D. 16000, G. A. 3024.

(*g*) Flakes or scales of mother-of-pearl chipped from the alabone or awabi, a marine shell, were assessed for duty as manufactures of mother-of-pearl and claimed to be free as shell not manufactured (paragraph 701, act of 1890). Found to be shell unmanufactured and to be dutiable as a nonenumerated article, but the importer not having claimed under section 4 (1890), the protest is overruled.—T. D. 16003, G. A. 3027.

(*h*) Mother-of-pearl, cut in slabs, and designed for use in the manufacture of knife handles, is dutiable under this paragraph, and not under section 4, as a nonenumerated article. Sustaining T. D. 12922, G. A. 1473, and T. D. 14318, G. A. 2247.—In re John Russell Cutlery Co. (C. C.), (56 Fed. Rep., 221).

(*i*) Umbrella handles composed of mother-of-pearl, dutiable as manufactures of mother-of-pearl and not as precious stones unset nor as nonenumerated manufactured articles.—T. D. 13349, G. A. 1729.

(*j*) Eyestones made from shell by a process of grinding and polishing are manufactures of shell.—T. D. 12915, G. A. 1466.

(*k*) Shells known as "green ears," the exterior of which has been cleaned with acid and polished and the epidermis in spots ground off are manufactured.—T. D. 12851, G. A. 1447.

(*l*) Lorgnettes of tortoise shell are manufactures of shell.—T. D. 12552, G. A. 1236.

(*m*) Necklaces composed of glass beads and perforated shells strung on threads are manufactures of shell and not manufactures of glass or jewelry.—T. D. 12122, G. A. 984.

(*a*) Certain shell necklaces held to be dutiable as manufactures of shell.—T. D. 13342, G. A. 1722.

(*b*) Opera glasses composed of shell, metal, and glass (shell chief value) are dutiable as manufactures of shell and not as manufactures in part of metal.—T. D. 11213, G. A. 572; T. D. 11241, G. A. 600; T. D. 11403, G. A. 686; T. D. 11412, G. A. 695; T. D. 11597, G. A. 772; T. D. 12438, G. A. 1176; T. D. 12660, G. A. 1309; T. D. 13308, G. A. 1688; T. D. 14949, G. A. 2578.

(*c*) Leather cases containing shell opera glasses are dutiable with their contents as entireties as usual coverings.—T. D. 11412, G. A. 695.

(*d*) Rosaline articles consisting of bits of pink shell about the size of a pea, cut into balls, hearts, or other shapes suitable for use in the manufacture of jewelry, are manufactures of shell and not jewelry.—T. D. 10929, G. A. 424.

(*e*) Perles rosaline are manufactures of shell.—T. D. 12034, G. A. 947.

DECISIONS UNDER THE ACT OF 1883.

(*f*) Pieces of ivory for the keys of pianos and organs, matched to certain octaves, sold to manufacturers who scrape them to make them adhere to wood and then glue them to wood, were charged with a duty as manufactnres of ivory. The importer claimed that they were liable to a less duty as musical instruments. In a suit by him to recover alleged excess of duties the court charged the jury that if the articles were made on purpose to be used in pianos and organs, and were used exclusively in them, they were dutiable as musical instruments and not as manufactures of ivory. *Held*, that this was error, and that the articles, as imported, were manufactures of ivory.—Robertson *v.* Gerdaw (132 U. S., 454).

(*g*) Lambskin coat linings with the wool on are dutiable as articles of fur and not as dressed furs on the skin.—T. D. 10324, G. A. 45.

(*h*) Sheepskin in crosses assessed as articles made of fur and claimed to be dutiable as dried skins or as furs dressed on the skin.—T. D. 10883, G. A. 378.

(*i*) Linings for cloaks and coats consistiug of skins dressed, dyed, and sewed together, invoiced as "dyed tallapin sacs," are articles made of fur.—T. D. 10913, G. A. 408.

(*j*) Pieces of lambskin sewn together temporarily for safety in transportation and also for the purpose of presenting a more inviting appearance to purchasers are not articles made of fur, but are dutiable as dressed furs on the skin.—Fleet *v.* United States (148 Fed. Rep., 335; T. D. 26824).

(*k*) Shoe vamps are dutiable as manufactures of leather and not as leather not specially provided for as dressed upper leather.—T. D. 10342, G. A. 63; reversed, In re Salomon (C. C.), (48 Fed. Rep., 287).

(*l*) Leather bead cases dutiable as manufactures of leather and not as similar to pocket books.—T. D. 10510, G. A. 160.

(*m*) Leather and india-rubber footballs held dutiable as manufactures of leather and not as manufactures of india rubber.—T. D. 10557, G. A. 207.

(*n*) Photographic albums bound in leather, their interior part consisting of paper, are dutiable under this paragraph and not at 25 per cent as books, etc., at 20 per cent as blank books, etc., nor at 15 per cent as manufactures of paper.—T. D. 10347, G. A. 68; T. D 10774, G A 327; Liebenroth *v* Robertson (33 Fed. Rep, 457)

(*o*) Papier-maché violin cases empty are dutiable as manufactures of papier-maché and not as parts of musical instruments.—T. D. 10321, G. A. 42.

(*a*) Globes dutiable as papier-maché.—Fox *v.* Cadwalader (C. C.), (42 Fed. Rep., 209).

(*b*) Slabs or strips of pearl shell known as "mother-of-pearl scales for knife handles" are manufactures of shell.—T. D. 11581, G. A. 756.

(*c*) Shell-covered opera glasses composed of glass, shell, and metal, shell being the component material of chief value, are dutiable as manufactures of shell.—T. D. 12923, G. A. 1474; Young *v.* Spalding (24 Fed. Rep., 87).

(*d*) Shell-covered opera glasses made of shell, metal, and glass, the shell constituting two-thirds of the value, are dutiable as manufactures of shell and not as manufactures of glass, or of which glass is the component material of chief value, nor as manufactures of metal not specially enumerated or provided for.—United States *v.* Manasse (C. C. A.), (56 Fed. Rep., 828).

(*e*) In estimating the value of shell opera glasses, the value of the material should be taken at the time they are put together to form the completed glass.—Seeberger *v.* Hardy (150 U. S., 420).

(*f*) The question whether the opera glasses as falling within the description of paragraph 216 (1883) as manufactures composed wholly or in part of metal is not raised by the record, and no instruction based upon that interpretation having been asked of the court below, this court does not find it necessary to express an opinion on that subject.—Id.

1897 **451.** Masks, composed of paper or pulp, thirty-five per centum ad valorem.

1894 355. Masks, composed of paper or pulp, twenty-five per centum ad valorem.

1890 463. Masks, composed of paper or pulp, thirty-five per centum ad valorem.

1883 [Not enumerated. Dutiable under paragraphs 407 or 433.]

DECISIONS UNDER PARAGRAPH 451, ACT OF 1897.

(*g*) Toy masks, composed in chief value of paper or pulp and in part of wool, are dutiable as masks composed of paper or pulp and not as manufactures in part of wool under paragraph 366 nor as toys under paragraph 418. The provision for masks composed of paper or pulp in paragraph 451 held to be more specific than the provision in paragraph 366 for manufactures in part of wool.—T. D. 23425, G. A. 5050.

DECISIONS UNDER THE ACT OF 1890.

(*h*) Masks composed of paper or pulp and having attached thereto a flowing beard of wool, paper or pulp being the component material of chief value, are dutiable as masks and not as manufactures of wool.—T. D. 13975, G. A. 2080.

1897 **452.** Matting made of cocoa fiber or rattan, six cents per square yard; mats made of cocoa fiber or rattan, four cents per square foot.

1894 356. Matting and mats made of cocoa fiber or rattan, twenty per centum ad valorem.

1890 464. Matting made of cocoa-fiber or rattan, twelve cents per square yard; mats made of cocoa-fiber or rattan, eight cents per square foot.

1883 [Not enumerated. Dutiable under paragraph 432, page 427.]

DECISIONS UNDER PARAGRAPH 452, ACT OF 1897.

(*i*) The present tariff like previous acts makes a clear distinction, for dutiable purposes, between articles of "matting" and "mats" of various kinds, and this distinction is uniformly recognized in trade and commerce.—T. D. 20923, G. A. 4396.

(*a*) Floor mats made of cocoa fiber are dutiable as "mats made of cocoa fiber" and not as "matting."—T. D. 20923, G. A. 4396.

(*b*) Any article to be used as a mat on the floor, made of cocoa fiber or rattan, that is a finished product and ready to be used in the condition in which it is imported is properly dutiable as a mat regardless of its size, the way in which it is woven, or the particular use to which it is to be put. "Billiard surrounds," so called, woven in one piece so as to form a runner aronnd a billiard table are dutiable as mats and not as matting.—T. D. 25164, G. A. 5625.

453. Musical instruments or parts thereof, pianoforte actions and parts thereof, strings for musical instruments not otherwise enumerated, cases for musical instruments, pitch pipes, tuning forks, tuning hammers, and metronomes; strings for musical instruments composed wholly or in part of steel or other metal, all the foregoing, forty-five per centum ad valorem.

1897

326½. Musical instruments or parts thereof (except pianoforte actions and parts thereof), strings for musical instruments not otherwise enumerated, cases for musical instruments, pitch pipes, tuning forks, tuning hammers, and metronomes, twenty-five per centum ad valorem.

1894

1890 [Not enumerated. Dutiable according to material.]

469. Musical instruments of all kinds, twenty-five per centum ad valorem.

1883

671. Catgut strings, or gut-cord, for musical instruments. (Free).

DECISIONS UNDER PARAGRAPH 453, ACT OF 1897.

(*c*) Finished gut strings for musical instruments dutiable as "strings for musical instruments not otherwise enumerated" and not as manufactnres of catgut, etc., not specially provided for nor free as catgut, etc., unmanufactured.—T. D. 18733, G. A. 4046.

(*d*) Jew's-harps, music boxes, harmonicas, metallophones, etc., chiefly used for the amusement of children, dutiable as musical instruments, the provision for musical instruments being more specific than paragraph 418 for toys.—T. D. 19201, G. A. 4122; reversed in Borgfeldt v. U. S. (124 Fed. Rep., 473).

(*e*) Pianoforte hammers composed of wool, felt, and wood (felt chief value) are dutiable as parts of musical instruments and not under paragraph 366 as musical instruments.—T. D., 22141, G. A. 4693.

(*f*) Unpainted pieces of wood, sawed and shaped into the form of necks for violins and sold and adapted for use as violin necks, are dutiable as parts of musical instruments.—T. D. 22141, G. A. 4693.

(*g*) A toy is an article designed as a plaything for children, and violins and accordions capable of being played upon as musical instruments by one who has learned to play such instruments are not toys and are dutiable as musical instruments regardless of their size, the quality of their tone, their price, or the cheapness of their construction.—T. D. 22765, G. A. 4855.

(*h*) There is no commercial understanding as to violins and accordions that would indicate which are and which are not toys.—T. D. 22765, G. A. 4855.

(*i*) Pianoforte hammers, composed of wool, felt, and wood, are specially provided for in this paragraph and are not therefore dutiable under paragraph 366 as manufactures of wool.—T. D. 23170, G. A. 4960.

(*j*) Graphophones and phonographs are not musical instruments, and cylinders for the same are not dutiable as parts of musical instruments, but are dutiable according to the components of chief value. In this case the component of chief value found to be wax and the instruments to be dutiable under paragraph 448 as manufactures of wax.—T. D. 23195, G. A. 4971.

(*a*) Perforated strips of cardboard used in orchestrions and some kinds of piano organs as part of the sound-producing mechanism are dutiable as parts of musical instruments and not as sheet music.—T. D. 24803, G. A. 5489.

(*b*) Certain so-called "piccolos" or music boxes operated by the turning of a hand crank held to be dutiable as musical instruments. Alarm clocks fitted with a musical attachment in lieu of a gong or bell are not musical instruments but are dutiable as clocks.—T. D. 25310, G. A. 5685.

(*c*) Mandolin picks are parts of musical instruments.—T. D. 25488, G. A. 5746.

(*d*) Manufactures of granadilla wood, spruce, and maple advanced to such an extent as to fit them solely for use in the manufacture of musical instruments are dutiable under this paragraph and not under paragraph 198.—T. D. 25766, G. A. 5847.

(*e*) Pieces of granadilla wood, rough-turned and bored, designed for use in the manufacture of clarinets, but requiring several further processes of manufacture before they become parts of musical instruments, are dutiable as manufactures of wood and not as parts of musical instruments.—T. D. 27207, G. A. 6312.

(*f*) Full-sized violins, designed for and intended to be used by children in play and so flimsily and cheaply constructed as to preclude their use as musical instruments by students or musicians, valued at less than 2 marks each, are dutiable as toys. Violins valued at 2 marks net each and upward, held to be musical instruments.—T. D. 27557, G. A. 6417.

(*g*) Parchment drumheads are dutiable as parts of musical instruments.—Lyon *v.* United States, T. D. 25832, affirming T. D. 24808, G. A. 5492.

DECISIONS UNDER THE ACT OF 1894.

(*h*) Foochow gongs or tamtams made of composition metal dutiable as musical instruments and not as manufactures of metal.—T. D. 18726, G. A. 4039.

(*i*) Cheap music boxes being toys and musical instruments are dutiable as musical instruments and not as toys, because this paragraph does not contain the words "not otherwise specially provided for" as does paragraph 321.—T. D. 15722, G. A. 2903.

(*j*) Mechanical singing birds in gilt cages dutiable as musical instruments and not as manufacturers of metal.—T. D. 16219, G. A. 3098.

(*k*) Drumheads, thin transparent circular sheets of leather or parchment, are dutiable as musical instruments and not as calfskins.—T. D. 16988, G. A. 3416.

(*l*) Music rolls for mechanical pianos are dutiable as parts of musical instruments and not as manufactures of paper.—T. D. 16843, G. A. 3362.

(*m*) Tuning hammers for autoharps, the handle of wood and the shank of metal, are dutiable as musical instruments and not as manufactures of metal.—T. D. 18154, G. A. 3911.

(*n*) Merchandise in the shape of a lyre about 18 inches high and 8 inches in width with rods and guides for turning and holding leaves of music is no more a part of a musical instrument than the music it holds and turns. It was assessed as a manufacture of metal.—T. D. 17276, G. A. 3538.

(*o*) Piano locks are not parts of musical instruments.—T. D. 17489, G. A. 3628.

DECISIONS UNDER THE ACT OF 1883.

(*a*) Chromatic pitch pipes not musical instruments.—T. D. 10258, G. A. 36.

(*b*) Chin holders and chin-holder pads composed respectively of metal and silk are not dutiable as musical instruments.—T. D. 10488, G. A. 138.

(*c*) Heads of violins, bridges, and tail pieces, and strings for violins and zithers are not dutiable as musical instruments but as manufactures of metal or of wood according to materials of which composed.—T. D. 10320, G. A. 41.

(*d*) Violin bows are dutiable as musical instruments.—T. D. 10244, G. A. 22; T. D. 10257, G. A. 35; T. D. 10320, G. A. 41; T. D. 10885, G. A. 380; T. D. 11392, G. A. 675; T. D. 11593, G. A. 768.

(*e*) Cello bows and bass bows are dutiable as musical instruments.—T. D. 10244, G. A. 22; T. D. 10885, G. A. 380.

(*f*) Violin, guitar, and mandolin strings are not dutiable as musical instruments.—T. D. 10259, G. A. 37; T. D. 10339, G. A. 60; T. D. 11593, G. A. 768.

(*g*) Violin keys are parts of musical instruments but are not musical instruments.—T. D. 11593, G. A. 768.

(*h*) Violin cases are not dutiable as musical instruments as being parts of violins, but at 100 per cent under section 7, act of 1883.—T. D. 10251, G. A. 29.

(*i*) Empty violin cases not dutiable as musical instruments.—T. D. 10321, G. A. 42.

(*j*) Violin tailpieces, bridges, pegs, necks, end pieces, metal banjo strings, bow frogs, and screws not dutiable as musical instruments.—T. D. 10652, G. A. 236.

(*k*) Metal crooks are not musical instruments.—T. D. 11384, G. A. 667.

(*l*) Metal guitar clefs are not musical instruments.—T. D. 11593, G. A. 768.

(*m*) Violin boxes composed of wood, invoiced separately from the violins though packed with the violins, are dutiable as manufactures of wood and are not subject to the duty of 100 per cent under the act of 1883, section 7.—T. D. 10223, G. A. 1.

454. Paintings in oil or water colors, pastels, pen and ink drawings, and statuary, not specially provided for in this Act, twenty per centum ad valorem; but the term "statuary" as used in this Act shall be under-
1897 stood to include only such statuary as is cut, carved, or otherwise wrought by hand from a solid block or mass of marble, stone, or alabaster, or from metal, and as is the professional production of a statuary or sculptor only.

575. Paintings, in oil or water colors, original drawings and sketches, and artists' proofs of etchings and engravings, and statuary, not otherwise provided for in this Act, but the term "statuary" as herein used
1894 shall be understood to include only professional productions, whether round or in relief, in marble, stone, alabaster, wood, or metal, of a statuary or sculptor, and the word "painting," as used in this Act, shall not be understood to include such as are made wholly or in part by stenciling or other mechanical process. (Free.)

465. Paintings, in oil or water colors, and statuary, not otherwise provided for in this act, fifteen per centum ad valorem; but the term "stat-
1890 uary" as herein used shall be understood to include only such statuary as is cut, carved, or otherwise wrought by hand from a solid block or mass of marble, stone, or alabaster, or from metal, and as in the professional production of a statuary or sculptor only.

470. Paintings, in oil or water colors, and statuary not otherwise provided for, thirty per centum ad valorem. But the term "statuary," as
1883 used in the laws now in force imposing duties on foreign importations, shall be understood to include professional productions of a statuary or of a sculptor only.

(*a*) Statuary in marble, claimed to be the conception of a deceased professional sculptor and reproduced from the originals under his direction, found upon inspection and the testimony of distinguished professional sculptors and experts not to be "the professional productions of a statuary or sculptor only," but copies or reproductions executed by artisans or by mechanical means. Articles produced in an establishment operated and managed by a person exercising the profession of a sculptor may be the productions of a professional sculptor, yet not the professional productions of a statuary or sculptor only.—T. D. 19353, G. A. 4144.

(*b*) "Paintings in oil or water colors" imported from Germany after the issue of the President's proclamation (Department circular No. 93, T. D. 19405), having reference to the reciprocal commercial agreement with the French Republic, are not entitled under the "most favored nation" clause to the reduced rates of duty provided for similar articles which are the product of France, in the absence of a special commercial agreement placing German products on a like basis, and duly promulgated by Executive proclamation.—T. D. 20351, G. A. 4310.

(*c*) Mineral or vitrified colors are not included within the term "oil or water" colors.—T. D. 21408, G. A. 4494.

(*d*) Frames attached to dutiable paintings are dutiable according to their component material of chief value and not at the rate provided for the paintings, either (1) on the ground that they are part and parcel of the paintings, the whole dutiable as an entirety, or (2) on the ground that they are usual coverings and dutiable at the same rate as the paintings under section 19, act of June 10, 1890. Query: As to whether the same rate would govern with regard to frames of paintings which are free?—T. D. 21816, G. A. 4608.

(*e*) It having been the uniform practice since 1866 in the case of dutiable oil paintings in frames to assess a separate and independent duty on the frames, tariff laws since enacted must be construed with reference to such practice; and the word "painting" can not be construed to include the frames in which such paintings are imported nor are the frames to be assessed as coverings under section 19, act of June 10, 1890, but they are to be classified as separate importations and are dutiable under paragraph 208 as manufactures of wood. Reversing 91 Fed. Rep., 523.—U. S. *v.* Hensel (98 Fed. Rep., 418).

(*f*) What productions are to be deemed professional productions of a statuary or sculptor it is difficult to state in general terms so as to embrace every article of the kind. It is sufficiently accurate, however, for this case to say that the definition embraces such works of art as are the result of the artist's own creation or are copies of them made under his direction and supervision, as distinguished from the productions of the manufacturer or mechanic. The definition does not limit the professional productions to those of the sculptor's creation. An artist's copies of antique masterpieces are works of art of as high a grade as those executed by the same hand from original models of modern sculptors.—Merritt *v.* Tiffany (132 U. S., 167); Tutton *v.* Viti (108 U. S., 312).

(*g*) Statues cut, carved, and wrought by hand from a solid block of marble by a person who is a graduate of a recognized school of art are "statuary, the work of a professional sculptor," and are dutiable under this paragraph without regard to the purpose for which they are to be used, the degree of artistic merit they possess, or the fact that they are copied from the works of other sculptors. Reversing the Board.—Townsend *v.* United States (108 Fed. Rep., 801).

(*a*) The term "statuary" is not limited to figures "in the round," that is, in full relief or insulated in every part. *Held*, accordingly, that sculptured figures partly insulated and partly in high relief are properly classifiable as statuary.—T. D. 23376, G. A. 5029.

(*b*) Photographs mounted on canvas stretchers and painted over in oil, so that the photograph is entirely obliterated, are dutiable at the rate of 20 per cent ad valorem under this paragraph as paintings in oil and not as manufactures of paper. The fact that the outline for the guidance of the artist who did the painting was produced by a mechanical process rather than by hand can not operate to change its present character. The finished work is an oil painting.—T. D. 23721, G. A. 5137.

(*c*) Statues cut, carved, or otherwise wrought by hand from a solid block or mass of marble, alabaster, or other material specified in this paragraph, by a professional sculptor or under his direction or supervision, are entitled to entry under this paragraph without regard to the purpose for which they are to be used, the degree of artistic merit they possess, or the fact that they are copied from the work of other sculptors.—Townsend *v.* United States (113 Fed. Rep., 442), affirming 108 id., 801 and Sibbel *v.* United States (124 Fed. Rep., 105), reversing T. D. 21481, G. A. 4520, and in effect overruling T. D. 23029, G. A. 4922, followed; T. D. 23955, G. A. 5196.

(*d*) A screen made of wood, silk, and cotton, the panels of which are ornamented with landscapes and figures painted in oil, is dutiable as a painting in oil or water colors under this paragraph and not as a manufacture of cotton. United States *v.* Perry (146 U. S., 71) and other decisions cited and compared.—T. D. 24015, G. A. 5212.

(*e*) A bronze bust produced by the so-called cire perdue process, in which the statue is the result of a casting from the sculptor's original model in clay and wax, is not statuary wrought by hand within the meaning of this paragraph.—Tiffany *v.* United States (71 Fed. Rep., 691) followed; T. D. 24016, G. A. 5213.

(*f*) Statuettes are dutiable under provision for "statuary" in this paragraph, and without regard to their value, if produced as required by said paragraph.—T. D. 24047, G. A. 5224.

(*g*) The term "statuary" as used in section 3 and this paragraph embraces only figures "in the round," that is, in full relief or substantially so. Basreliefs in marble executed by a professional sculptor are not entitled to classification thereunder, but are dutiable as manufactures of marble under paragraph 115. T. D. 23376 distinguished.—T. D. 24048, G. A. 5225.

(*h*) An affidavit by the maker of a statue stating with respect to his professional status merely that he is "a professional artist" is not, when uncorroborated, sufficient evidence to establish his status as a "statuary or sculptor" within the meaning of this paragraph.—T. D. 24069, G. A. 5231.

(*i*) Stained-glass windows are not paintings.—T. D. 24214, G .A. 5275.

(*j*) The term "statuary" as used in this paragraph has reference only to representations of the human or animal form and does not include representations of inanimate things or merely conventional or architectural objects, such as marble vases, pedestals, and bases.—T. D. 24758, G. A. 5462.

(*k*) A person who possesses artistic education and the ability to make statuary which gives a pleasing and artistic impression to the eye, though neither his education nor his skill be of a high order, is a "sculptor or statuary" within the meaning of this paragraph. The existence of such qualifications may be established by any competent evidence. Direct evidence bearing upon a sculptor's education or reputation or a certificate from a known sculptor, while

valuable, is not indispensable. The statue itself is the best evidence of the training and skill of the sculptor, and since it need not be work that will satisfy a connoisseur, the inference that it was produced by a sculptor in the tariff sense is justified if it possess qualities that convey "a pleasing and artistic impression" to the average man. Marble and alabaster statuary not accompanied with certificates or other direct evidence of execution by a sculptor, but which in the examiner's opinion equaled or was better than the work passed upon in the Townsend case (infra), held to be "statuary, * * * the professional production of a statuary or sculptor," dutiable at 15 or 20 per cent ad valorem under various provisions and not at 50 per cent ad valorem as manufactures of marble or alabaster under paragraph 115.—United States *v.* Townsend (113 Fed. Rep., 442), affirming 108 Fed. Rep., 801 and reversing T. D. 21481, G. A. 4520, followed; T. D. 24822, G. A. 5501.

(*a*) A bust made from lapis lazuli held to be dutiable as statuary of stone and not as a precious stone cut.—T. D. 24987, G. A. 5572.

(*b*) Metal plaques, decorated with a lithographic picture pasted thereon, the margin between the edge of the picture and the edge of the plaque being painted over by hand, are not "paintings in oil or water colors," but are dutiable as articles of metal under the provisions of paragraph 193.—T. D. 25272, G. A. 5676.

(*c*) A terra-cotta bas-relief is not within the terms of this provision, a bas-relief not being statuary within the meaning of the law and the material not being either marble, stone, alabaster, or metal.—T. D. 24247, G. A. 5286.

(*d*) Marble statues, each in three pieces, carved from solid blocks of marble, held to be statuary within the meaning of this paragraph.—United States *v.* Perry (133 Fed., 841; T. D. 25810), affirming T. D. 24986, G. A. 5571.

(*e*) Pictures painted by hand on cotton canvas or tapestry in aniline colors are not paintings in oil or water colors. The so-called tabernacle composed of gilded wood with figures painted upon the doors is not a painting within the meaning of this provision.—T. D. 26183, G. A. 5974.

(*f*) Paintings by hand in oil upon flax fabrics are dutiable under the provision herein for paintings in oil.—T. D. 26242, G. A. 6003.

(*g*) A marble fountain, so called, consisting of a group representing two reclining human figures with a surrounding basin carved in marble in the form of a shell, the figures constituting the most prominent and significant feature of the work, held to be statuary within the meaning of this paragraph and section 3. Accessory appliances for throwing streams of water over the group and illuminating it to heighten its effect, but which are not incorporated with it structurally, held to be separate articles for duty purposes.—T. D. 26247, G. A. 6008.

(*h*) Articles in the shape of folders about 9 by 6 inches in size, composed of silk and paper (silk chief value), ornamented on the front and back with floral and other designs in colors, are not dutiable as paintings in oil or water colors under the provisions of this paragraph, but are dutiable at the rate of 50 per cent ad valorem under paragraph 391 as manufactures of which silk is the component material of chief value.—T. D. 26631, G. A. 6121.

(*i*) A marble panel upon which are carved two figures of angels, the figures themselves being largely in full relief and preserving substantially their proportions in all directions, held to be statuary within the meaning of this paragraph.—T. D. 26967, G. A. 6252.

(*j*) Certain metal statuary made by a process in which the metal comes from the mold in an extremely rough state, having upon its surface pro-

tuberances and incrustations which require that the entire surface of the statue must be carefully chiseled by the tool of the sculptor, the incrustations and protuberances removed and practically all the detail worked out by hand, is dutiable as statuary "wrought by hand * * * from metal" within the meaning of this paragraph and the reciprocal commercial agreement with Italy (T. D. 22373), and not as manufactures of metal under paragraph 193. Where certain detached marble bases are imported with statuary, and each base is shown to have been made for a particular statue, and in many, if not all, instances carved from ancient marble selected to match the patina or tone of the statue, the statue and its appropriate base form an entirety dutiable as statuary.—T. D. 27302, G. A. 6346.

(*a*) Splash mats made of wood, stenciled in colors, are not paintings.—T. D. 27936, G. A. 6548.

(*b*) Hand-painted paper hangings are dutiable under the specific provision for paper in paragraph 402 and not as hand paintings under this paragraph.—T. D. 28157, G. A. 6586.

(*c*) Fire screens composed of bamboo frames tied together with silk strings, the frames inclosing hand-painted cotton panels, are dutiable as manufactures of cotton and not as paintings.—T. D. 28179, G. A. 6598.

(*d*) A circular object in several pieces, described as a "round cistern with haute relief, dancing cupids in Carrara marble," the prominent sculptural work thereon being children's figures in almost full relief, held to be statuary.—United States *v.* American Express Company (139 Fed. Rep., 89; T. D. 26403).

(*e*) Splash mats or screens made of wood strips joined or sewn together, on which the pictures have been produced by stenciling and hand painting, the decoration being secondary to their employment as articles of utility, are not classifiable as paintings.—Woolworth *v.* United States (152 Fed. Rep., 483; T. D. 27853).

(*f*) A statue of Bellona, by Gerome, made of ivory and cast bronze, the ivory predominating in value and the bronze in quantity, is excluded, by reason of the materials of which it is composed and the method of its production, from the provisions of this paragraph.—Tiffany *v.* United States (71 Fed. Rep., 691) and T. D. 24016, G. A. 5213, followed; abstract 6643 (T. D. 26390); reversed without opinion in Tiffany *v.* United States (154 Fed. Rep., 168; T. D. 27982).

(*g*) Ceilings of wood, taken from an Italian palace, painted by hand, held to be dutiable as paintings in oil.—White *v.* United States (113 Fed. Rep., 855).

(*h*) An antique ewer and basin, enameled in colors by a process not now known, and of great value, held to be dutiable under the provision for paintings.—Amerman *v.* United States (124 Fed. Rep., 298).

(*i*) Evidence found insufficient to show professional production of certain statuary.— Abraham *v.* United States (134 Fed. Rep., 1022; T. D. 25828).

DECISIONS UNDER THE ACT OF 1894.

(*j*) Paintings in oil colors upon pieces of silk are free and not dutiable as manufactures of silk.—T. D. 15831, G. A. 2931.

(*k*) Imitation tapestries painted in oil colors by free-hand without the aid of stenciling are free and not dutiable as manufactures of cotton.—T. D. 16429, G. A. 3218.

(*l*) Water-color paintings by leading Japanese artists, painted or mounted on paper screens, valuable as paintings and never used for the purposes of screens, are free and not dutiable as manufactures of paper.—T. D. 17637, G. A. 3685.

(*a*) Oil paintings in frames separately specified on the invoice were imported. The frames are dutiable according to the component material of chief value.—T. D. 17499, G. A. 3638.

(*b*) Marble plinths for pedestal not statuary.—T. D. 16417, G. A. 3206.

(*c*) Busts and figures of Margherita, Faust, Napoleon, with accompanying pedestals, which are reproductions in alabaster or marble by amateurs or artisans of well-known designs by statuaries or sculptors, are not the professional productions of a statuary or sculptor only and are not free. Assessed for duty under paragraph 105 as manufactures of alabaster or marble.—T. D. 17046, G. A. 3427.

(*d*) Two bronze busts (of Adam Smith and General Grant) cast under the immediate direction and supervision of a professional sculptor in molds made from his original conception, the first for the Improved Order of Red Men, the second for presentation to the commissioners of Golden Gate Park, are free as the professional productions of a statuary or sculptor and also under paragraphs 585 and 688 and are not dutiable as manufactures of metal.—T. D. 17348, G. A. 3568.

(*e*) Statues, statuettes, and busts in marble, alabaster, and bronze of familiar subjects, reproduced by amateurs, artisans, or mechanical means, are not "professional productions of a statuary or sculptor only."—T. D. 18628, G. A. 4026.

(*f*) The enumeration of only component materials of free statuary (marble, stone, alabaster, metal, or wood) excludes all other materials not enumerated under the maxim "Expressio unius est exclusio alterius."—T. D. 16653, G. A. 3298.

(*g*) Two carved or sculptured figures in oak wood, representing adoring angels, of conventional design, produced in France from drawings executed by a professional architect and sculptor, held to be free as statuary, the professional productions of a statuary or sculptor, and not dutiable as manufactures of wood.—Morris European & American Express Co. *v.* United States (C. C.), (94 Fed. Rep., 643).

(*h*) Ornamental frames in which paintings are imported are not free.—Hensel *v.* U. S. (C. C.), (99 Fed. Rep., 722).

(*i*) Carved figures or statues in wood, made by a professional statuary or sculptor from designs made by another professional statuary or sculptor, shown by full-sized drawings, in the making of which statues it was necessary to first model them in clay and then take a plaster cast, from which the work in wood was done, are "statuary" entitled to free entry. 94 Fed. Rep., 643, affirmed.—United States *v.* Morris European & American Express Co. (C. C. A.), (101 Fed. Rep., 111).

(*j*) Bronze statues which are first casts from original models by sculptors of repute, the statues being "edited" or cast by bronze founders under the supervision and direction of the sculptor who executed the model, and chased or finished by the sculptor himself, are free of duty under this paragraph as statuary which is the "professional production * * * of a statuary or sculptor."—T. D. 26480, G. A. 6072.

DECISIONS UNDER THE ACT OF 1890.

(*k*) Drawings made with india ink, white paint, and a lead pencil were assessed as assimilated to paintings and claimed to be free as manuscripts. Protest overruled.—T. D. 11603, G. A. 779.

(*a*) Designs of flowers, landscapes, vines, and geometrical figures, sketched with a pencil and finished in water colors, assessed as water colors and claimed to be free as manuscript. Protest overruled.—T. D. 11185, G. A. 544.

(*b*) Enameled painting on copper is not a painting in oil or water color.—T. D. 11834, G. A. 825.

(*c*) Paintings in oil on copper plates held dutiable as paintings in oil.—T. D. 14230, G. A. 2194.

(*d*) Thin cards composed of gelatin mixed with zinc white (gelatin chief value), with paintings thereon in oil and water colors, the paintings costing upward of four times the value of the substance, are dutiable as paintings.—T. D. 13067, G. A. 1572.

(*e*) The Immaculate Conception, an oil painting on copper in an enameled frame of onyx, is dutiable as a painting and not as a plaque.—T. D. 12434, G. A. 1172.

(*f*) Miniature portraits painted on ivory and metal are paintings in oil or water colors and not jewelry.—T. D. 11567, G. A. 742.

(*g*) Oil paintings on shells mounted in velvet mats set in gilt frames, presenting the appearance of ordinary oil paintings, are oil paintings.—T. D. 11677, G. A. 782.

(*h*) Sketches painted in water colors on paper, intended as guides for designers at the Arnold Paint Works and cast aside after being once used, are dutiable as paintings and not free as not being merchandise.—T. D. 12310, G. A. 1082.

(*i*) An oil painting on a flat piece of porcelain about 12 inches long, 8 inches wide, and one-fourth of an inch thick, the painting done by hand and the piece subsequently glazed and fired, the painting being the valuable feature, held dutiable as a painting.—T. D. 13074, G. A. 1679.

(*j*) Pen and ink sketches held dutiable as assimilated to paintings.—T. D. 13299, G. A. 1679.

(*k*) Water-color paintings on silk, being silk screens (silk chief value), are not oil paintings.—T. D. 13308, G. A. 1688.

(*l*) Rolls of paper 8 by 3 feet with stenciled and printed designs of Chinese scenery, hand painted, and commercially known as paper hangings, are dutiable as paintings.—T. D. 13774, G. A. 1968; overruled in T. D. 28157, G. A. 6586.

(*m*) Porcelain plaques held not dutiable as paintings.—T. D. 13427, G. A. 1764.

(*n*) A portrait painted on porcelain or china, resembling a plaque, having a gilt embossing in figures around the edge, containing the heads of two children painted in the center, inclosed in a case with clasps and hinges and lined with plush, the painting done by hand and then glazed and fired, is dutiable as a painting in oil.—T. D. 13431, G. A. 1768.

(*o*) Silver spoons decorated by hand painting are not paintings.—T. D. 14300, G. A. 2229.

(*p*) Splasher screens composed of cylindrical wood strips bound together with cotton threads, with figures stenciled or painted by hand in oil or water colors, are dutiable as paintings in oil or water colors. T. D. 12808, G. A. 1404, reversed.—T. D. 14818, G. A. 2501.

(*q*) Painted splasher mats with pockets held dutiable as paintings in oil or water colors.—T. D. 14915, G. A. 2544.

(*a*) A folding screen made of leather and wood, the panels painted in oil in various designs, held not dutiable as paintings in oil.—T. D. 14849, G. A. 2532.

(*b*) Paintings in oil colors combined with lithographic prints on plates or pieces of tin are dutiable as paintings in oil and not as lithographic prints.—T. D. 15413, G. A. 2807.

(*c*) Artistic paintings in oil upon a plain slab of porcelain, intended and used solely for ornamental purposes and not susceptible to any other use, and whose valuable and distinctive feature is the painting and not the porcelain, are dutiable as paintings and not as porcelain wares painted. T. D. 13074, G. A. 1579, sustained.—In re Davis Collamore (C. C.), (53 Fed. Rep., 1006).

(*d*) Fans composed of silk and bone, upon which are executed artistic paintings in water colors, of high value and merit, and which are displayed as ornaments and not used as fans, are dutiable as paintings in oil or water colors and not as manufactures of silk. T. D. 12797, G. A. 1393, reversed.—Tiffany *v.* United States (C. C.), (66 Fed. Rep., 736).

(*e*) Paintings in oil upon panels of papier-maché, to go into the frames of a false door, are dutiable as paintings and not as manufactures of wood.—Godwin *v.* United States (C. C.), (71 Fed Rep., 950).

(*f*) Articles composed of several tiles put together in rows, their faces forming a surface on which a picture is sketched by free-hand with brown mineral paint prepared with oil or water, which is then fired and by vitrification made blue, the whole being then framed, are dutiable as painting and not as tiles.—Richard *v.* United States (C. C.), (91 Fed. Rep., 517); reversed by C. C. A. (99 Fed. Rep., 268).

(*g*) Japanese wall decorations made of paper, or of paper and cotton, or of narrow strips of bamboo joined together with cotton cord, and upon which representations of flowers, of birds, or of human figures are painted in water colors, the large bodies of colors being applied by stenciling, while the features of the work which are delicate and ornamental and give character to the article are by hand, are dutiable as paintings and not as manufactures of wood, as manufactures of paper and cotton, nor as manufactures of paper. Affirming the decision of the Circuit Court.—United States *v.* China & Japan Trading Co. (C. C. A.), (58 Fed. Rep., 690).

(*h*) Frames containing oil paintings are separately dutiable according to the material of chief value and not with the paintings.—T. D. 12811, G. A. 1407.

(*i*) The established practice of the Treasury Department has for years been to separately classify paintings and frames.—T. D. 3081; T. D. 3375; T. D. 8006; T. D. 9146; T. D. 12811, G. A. 1407; T. D. 12812, G. A. 1408.

(*j*) Framed oil paintings with outer frames of wood painted black and also having tablets of wood attached, the value of the pictures, picture frames, outer frames, and tablets, separately specified, are dutiable separately, the pictures as oil paintings and the frames and tablets as manufactures of wood. The outside frames and tablets are not the usual and necessary coverings for oil paintings.—T. D. 14765, G. A. 2487.

(*k*) Only figures in full relief insulated in every part are statuary.—T. D. 12243, G. A. 1057; T. D. 14923, G. A. 2552.

(*l*) Terra cotta statuary is not free.—T. D. 11204, G. A. 563.

(*m*) The absence of a consular certificate that the figure is the professional production of a statuary or sculptor is not sufficient ground for excluding it from classification under this paragraph.—T. D. 11394, G. A. 677.

(*a*) Casts or molded figures in the form of busts, statuettes, and groups representing subjects such as "Marguerite," "The Tempest," "Mignon," "Departure for the War," "The Morning," "Louis XV," "The Fisherman," etc., composed of bronze or composition metal, held not to be the professional productions of a statuary or sculptor.—T. D. 12839, G. A. 1435.

(*b*) Certain bronze statuary cast in molds made from original models in clay held to be the professional productions of a statuary or sculptor.—T. D. 13059, G. A. 1564.

(*c*) A bronze statue of Augustus Caesar, of metal, cast in a mold and chased and wrought by hand, found to be the professional production of a statuary or sculptor only.—T. D. 13069, G. A. 1574.

(*d*) A plain bronze sarcophagus resting upon a plain bronze pedestal, the two measuring about 10 feet. Leaning against the pedestal is the bronze figure of a woman. The pedestal is the pedestal of the sarcophagus and not of the woman statue. *Held*, that the statue is dutiable as the professional production of a statuary or sculptor.—T. D. 13863, G. A. 2016.

(*e*) Marble, stone, alabaster, or metal are the only materials of which statuary can be made so as to bring it within the descriptive terms of this paragraph.—T. D. 16653, G. A. 3298.

(*f*) Marble pedestals for statuary are not statuary.—T. D. 11038, G. A. 481.

(*g*) Certain bronze statuettes held not to be statuary.—T. D. 11222, G. A. 581.

(*h*) Plaster statues of "Our Lady of Lourdes" held not to be dutiable under this paragraph.—T. D. 11224, G. A. 583.

(*i*) Barbedienne bronzes are not the productions of a statuary or sculptor.—T. D. 11552, G. A. 727.

(*j*) A marble statue of Psyche with wings detached and provided with pins for fastening them to the statue held not to be statuary. Statuary cut from a solid block is never sawed into parts for convenience of transportation.—T. D. 12453, G. A. 1191.

(*k*) One pair of bronze, ormolu and iron firedogs or andirons held not to belong to the class of articles known as statuary.—T. D. 12824, G. A. 1420.

(*l*) Vases and cups are articles of utility and in no sense statuary.—T. D. 12825, G. A. 1421.

(*m*) A bas-relief medallion portrait wrought by hand from a solid block of marble, the professional production of a sculptor, is not statuary.—T. D. 14923, G. A. 2552.

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*n*) The professional productions of a statuary or sculptor include all the artistic work of a professional statuary or sculptor produced in the exercise of his profession, whether the creations of the artist or copies of the creations of others.—Viti *v.* Tutton (14 Fed. Rep., 241).

(*o*) Such importations are dutiable at 10 per cent and not at 50 per cent as manufactures of marble not otherwise provided for.—Id.

(*p*) Marble statues executed by professional sculptors in the studio and under the direction of another professional sculptor, whether from models just made by a professional sculptor or from antique models whose author is unknown, are "professional productions of a statuary or sculptor."—Tutton *v.* Viti (108 U. S., 312).

(*a*) A imported certain pictures painted by hand on porcelain. When they are framed or in any manner set, the porcelain, which, being manufactured only as a ground upon which to obtain a good surface to paint and not for any independent use, is obscured from view, constitutes of itself an article of china ware and forms no material part of their value. *Held*, that they are subject to a duty of 10 per cent as paintings not otherwise provided for and not as china, porcelain, and Parian ware gilded, ornamented, or decorated in any manner.—Arthur *v.* Jacoby (103 U. S., 677).

1897 **455.** Peat moss, one dollar per ton.

1894 558. Moss, * * * not otherwise specially provided for in this act. (Free.)

1890 653. Moss, * * * not otherwise specially provided for in this act. (Free.)

1883 744. Moss, sea-weeds, * * * used for beds and mattresses. (Free.)

DECISIONS UNDER PARAGRAPH 455, ACT OF 1897.

(*b*) This paragraph is not confined to peat moss for bedding horses, but covers peat-moss fiber for mattresses, which latter is not free under paragraph 566 as crude fibrous vegetable substances.—T. D. 21544, G. A. 4534.

1897 **456.** Pencils of paper or wood filled with lead or other material, and pencils of lead, forty-five cents per gross and twenty-five per centum ad valorem; slate pencils, covered with wood, thirty-five per centum ad valorem; all other slate pencils, three cents per one hundred.

1894 357. Pencils of wood filled with lead or other material, and slate pencils covered with wood, fifty per centum ad valorem; all other slate pencils, thirty per centum ad valorem.

1890 466. Pencils of lead, fifty cents per gross and thirty per centum ad valorem; slate pencils, four cents per gross.

1883 473. Pencils of wood filled with lead or other material and pencils of lead, fifty cents per gross and thirty per centum ad valorem; * * * .
131. * * * slate pencils, * * * thirty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 456, ACT OF 1897.

(*c*) Memorandum books with a small lead pencil held in a loop attached to the cover are dutiable separately.—T. D. 24783, G. A. 5475.

(*d*) Lead pencils made of wood and filled with lead, which are the same length, though slightly smaller in diameter than the ordinary lead pencil, and upon one end of which is fitted a diminutive crooked handle resembling the handle of a cane and upon the other end a metal cap which protects the point, are properly dutiable as lead pencils under this paragraph.—T. D. 26245, G. A. 6006.

(*e*) Automatic pencils in the form of a gun, made of metal and wood, provided with a movable lead which is made to protrude from the barrel by pressing the trigger, are neither toys nor pencils of wood, but are dutiable under paragraph 193 as articles in part of metal.—T. D. 26306, G. A. 6020.

DECISIONS UNDER THE ACT OF 1890.

(*f*) Colored pencils held dutiable as pencils of wood and not as crayons.—T. D. 12947, G. A. 1498.

(*g*) Copying pencils of wood and metal are not dutiable as pencils of wood filled with lead or other materials.—T. D. 15024, G. A. 2601.

(*a*) Crayon pencils are dutiable as pencils of wood and not as crayons.—T. D. 15229, G. A. 2722.

(*b*) Watch-charm lead pencils in the form of pipes are dutiable as pencils and not as jewelry.—T. D. 14640, G. A. 2398.

(*c*) Wood-covered slate pencils are dutiable as slate pencils and not as pencils of wood.—T. D. 15005, G. A. 2582; T. D. 17951, G. A. 3826.

DECISIONS UNDER THE ACT OF 1883.

(*d*) Ink extractors consisting of a chemical compound incased in wood and resembling pencils, were assessed as pencils and claimed to be dutiable as a chemical compound. Held not to be pencils, but protest overruled.—T. D. 10791, G. A. 344.

(*e*) Pencils of wood from 4 to 7 inches in length, filled with material of various colors and known in trade and commerce as colored pencils and often as school crayons, are dutiable as pencils and not as crayons of all kinds. In re Blumenthal (C. C.), (49 Fed. Rep., 226).

1897 **457.** Pencil leads not in wood, ten per centum ad valorem.

1894 358. Pencil leads not in wood, ten per centum ad valorem.

1890 467. Pencil-leads not in wood, ten per centum ad valorem.

1883 473. * * * pencil-leads, not in wood, ten per centum ad valorem.

DECISIONS UNDER THE ACT OF 1890.

(*f*) Small red cylindrical sticks, a mixture of clay and grease with a lake consisting of oxide of lead with rosin red, designed to be inclosed in wood and used as pencils, are dutiable as pencil leads and not as crayons.—T. D. 14735, G. A. 2457.

1897 **458.** Photographic dry plates or films, twenty-five per centum ad valorem.

1894 358½. Photographic dry plates or films, twenty-five per centum ad valorem.

1890 [Not enumerated. Dutiable under paragraph 108, page 142.]

1883 [Not enumerated. Dutiable under paragraph 143, page 143.]

1897 **459.** Pipes and smokers' articles: Common tobacco pipes and pipe bowls made wholly of clay, valued at not more than forty cents per gross, fifteen cents per gross; other tobacco pipes and pipe bowls of clay, fifty cents per gross and twenty-five per centum ad valorem; other pipes and pipe bowls of whatever material composed and all smokers' articles whatsoever, not specially provided for in this Act, including cigarette books, cigarette book covers, pouches for smoking or chewing tobacco, and cigarette paper in all forms, sixty per centum ad valorem.

1894 359. Pipes, pipe bowls, of all materials, and all smokers' articles whatsoever, not specially provided for in this Act, including cigarette books, cigarette-book covers, pouches for smoking or chewing tobacco, and cigarette paper in all forms, fifty per centum ad valorem; all common tobacco pipes and pipe bowls made wholly of clay, valued at not more than fifty cents per gross, ten per centum ad valorem.

1890 468. Pipes, pipe-bowls, of all materials, and all smokers' articles whatsoever, not specially provided for in this act including cigarette books, cigarette-book covers, pouches for smoking or chewing tobacco, and cigarette paper in all forms, seventy per centum ad valorem; all common tobacco pipes of clay, fifteen cents per gross.

1883 476. Pipes, pipe-bowls, and all smokers' articles whatsoever, not specially enumerated or provided for in this act, seventy per centum ad valorem; all common pipes of clay, thirty-five per centum ad valorem.

DECISIONS UNDER PARAGRAPH 459, ACT OF 1897.

(*a*) Flexible pocket cigar cases made of surface-coated paper, in two pieces, one telescoping into the other, ornamented with fancy pictures, are dutiable as smokers' articles at 60 per cent and not as fancy boxes.—T. D. 20762, G. A. 4369.

(*b*) Tobacco pipes and pipe bowls made in chief value of clay are dutiable as "pipes and pipe bowls of clay" and not as "pipes and pipe bowls of whatever material composed." The words "made of clay" in this paragraph mean "made wholly or in chief value of clay."—In re Wise (93 Fed. Rep., 443) followed; T. D. 23473, G. A. 5065.

(*c*) Clay pipes the bowls and stems for which are imported under the same invoice, separately packed, and upon the same steamer are dutiable as pipes. Where such pipes are composed in chief value of clay they are dutiable at 50 cents per gross and 25 per cent ad valorem. The provision in this paragraph for "all other pipes" covers only pipes which are not wholly or in chief value of clay.—T. D. 24205, G. A. 5273.

(*d*) Pipe bowls and pipestems that are packed and imported together, made to fit together, and never used separately, but are always together, are to be taken as entireties. Clay pipe bowls with bamboo stems, imported upon the same invoice and shipped together, but described and priced separately, the invoice prices showing the stems to be of greater value than the pipe bowls, are dutiable under the third clause of this paragraph as "other pipes and pipe bowls of whatever material composed."—T. D. 26966, G. A. 6251.

(*e*) Smokers' articles made of pyroxylin are dutiable as smokers' articles and not as manufactures of pyroxylin.—T. D. 27889, G. A. 6538.

(*f*) Tables and stands on which are fixed certain accessories for smokers' use, smokers' sets, and ornamental miniature automobiles carrying cigar rack, match stand, cigar cutter, etc., are dutiable as smokers' articles. The doctrine of ejusdem generis can not be applied to so broad a provision as that contained in this paragraph for "all smokers' articles whatsoever," so as to limit it to articles which may be carried about the person, or which are capable of being used for smoking, of and by themselves.—Steinhardt *v.* United States (126 Fed. Rep., 443; T. D. 25138), affirming T. D. 24137, G. A. 5251.

(*g*) In view of the broad language "all smokers' articles whatsoever" in this paragraph the doctrine of ejusdem generis is not applicable.—Ibid.

(*h*) Fancy metal trays with a receptacle for holding matches, another for receiving ashes, and a cigar rest are dutiable as smokers' articles. In this case a sample tray said to be representative of the importation, but differing radically from the official sample retained by the appraising officer, was offered by the importer's witness, who, however, had not seen the goods when they were imported and whose identification of the sample was unsatisfactory. It was held that such testimony was insufficient to warrant a disturbance of the collector's decision.—T. D. 26096, G. A. 5949.

(*i*) Smokers' articles made of pyroxylin are more specifically provided for herein than under the provision in paragraph 17 for finished or partly finished articles of pyroxylin.—United States *v.* Knauth (150 Fed. Rep., 610; T. D. 27769).

DECISIONS UNDER THE ACT OF 1890.

(*j*) Clay pipes slightly glazed or burnished, some plain and others elaborately ornamented with figures of animals, human faces, leaves, etc., known as French clay pipes, are dutiable at 70 per cent and not at 15 per cent as common clay pipes.—T. D. 12421, G. A. 1159; T. D. 13893, G. A. 2046.

(*a*) Pipes, the bowl made of common clay and painted red, with a wooden stem and bone mouthpiece colored black, are dutiable as smokers' articles and not as common clay pipes.—T. D. 14320, G. A. 2249.

(*b*) Ordinary cigar cases held to be smokers' articles.—T. D. 12913, G. A. 1464.

(*c*) Cigar cases made of leather, used exclusively by smokers, are smokers' articles.—T. D. 12550, G. A. 1234.

(*d*) Cigar cutters of metal, intended to be worn upon a watch chain, are smokers' articles.—T. D. 12809, G. A. 1405.

(*e*) Watch charms with cigar-cutter attachments assessed as smokers' articles and claimed to be dutiable as jewelry. Protest overruled.—T. D. 15010, G. A. 2587.

(*f*) Cases or coverings for pipes, composed of wood, leather, and silk (leather chief value), are smokers' articles.—T. D. 12131, G. A. 993.

(*g*) Pipe cases, cigar holders, and cigarette holders, in the manufacture of which leather is the material of chief value, are dutiable as smokers' articles and not as manufactures of leather nor as nonenumerated manufactured articles.—T. D. 14926, G. A. 2555.

(*h*) Leather tobacco pouches dutiable as smokers' articles and not as manufactures of leather.—T. D. 13815, G. A. 2009.

(*i*) Massa blocks are not smokers' articles.—T. D. 11341, G. A. 624.

(*j*) Match magazines are not smokers' articles.—T. D. 11830, G. A. 821.

(*k*) A cigar cabinet 10½ inches high and 10 inches wide, made of oak or ash varnished, is not a smokers' article.—T. D. 12132, G. A. 994.

(*l*) Cigarette machines are not smokers' articles.—T. D. 13778, G. A. 1972.

(*m*) Clay tobacco pipes known as "church wardens" are dutiable as common clay pipes.—T. D. 14241, G. A. 2205.

(*n*) Cigarette paper in sheets is dutiable as cigarette paper.—T. D. 10905, G. A. 400.

(*o*) Certain paper in sheets about 20 by 25 inches held dutiable as cigarette paper and not as tissue paper.—T. D. 14646, G. A. 2404.

DECISIONS UNDER THE ACT OF 1883.

(*p*) French glazed pipes, being uncolored clay tobacco pipes, the outer surface of the bowls and a portion of the stems of which have been glazed, are pipes not specially provided for and not common clay pipes.—T. D. 10767, G. A. 320.

(*q*) Leather cigar cases held to be smokers' articles.—T. D. 11851, G. A. 842.

(*r*) Small lamps such as are mainly used for lighting pipes and cigars and are usually carried in stock by those who deal in pipes and other articles of that sort are "smokers' articles" within the meaning of this paragraph.—Wedemeyer *v.* Lancaster (31 Fed. Rep., 446).

(*s*) Cigarette paper of suitable size and quality to be used in making cigarettes, and pasteboard covers therefor of corresponding size, imported separately and entered together with the intention to combine them with paste into cigarette books for the use of smokers, are subject to a duty of 70 per cent ad valorem as "smokers' articles" and not to a duty of 15 per cent ad valorem as manufactures of paper.—Isaacs *v.* Jonas (148 U. S., 648).

(*t*) Cigarette paper made of a quality and cut into a size fit for wrapping cigarettes, and which in the condition and form in which it is imported can

be used by smokers in making their own cigarettes, is subject to a duty of 70 per cent as smokers' articles and not to a duty of 15 per cent as manufactures of paper.—U. S. *v.* Isaacs (148 U. S., 654).

1897 **460.** Plows, tooth and disk harrows, harvesters, reapers, agricultural drills, and planters, mowers, horserakes, cultivators, threshing machines and cotton gins, twenty per centum ad valorem.

1894 591. Plows, tooth and disk harrows, harvesters, reapers, agricultural drills, and planters, mowers, horserakes, cultivators, threshing machines and cotton gins: (Free) *Provided*, That all articles mentioned in this paragraph if imported from a country which lays an import duty on like articles imported from the United States, shall be subject to the duties existing prior to the passage of this Act.

1890 [Not enumerated. Dutiable under paragraph 215, page 235.]

1883 [Not enumerated. Dutiable under paragraph 216, page 235.]

DECISIONS UNDER PARAGRAPH 460, ACT OF 1897.

(*a*) Steam-plow machinery consisting of engines and tackle for operating plows are not dutiable as plows but as manufactures of metal. It would seem that the plows thus operated are classifiable as plows.—T. D. 23818, G. A. 5165.

(*b*) Parts of plows are not entitled to entry as plows.—T. D. 24153, G. A. 5255.

1897 **461.** Plush, black, known commercially as hatters' plush, composed of silk, or of silk and cotton, such as is used exclusively for making men's hats, ten per centum ad valorem.

1894 593. Plush, black, known commercially as hatters' plush, composed of silk, or of silk and cotton, and used exclusively for making men's hats. (Free.)

1890 469. Plush, black, known commercially as hatters' plush, composed of silk, or of silk and cotton, and used exclusively for making men's hats, ten per centum ad valorem.

1883 451. Hatters' plush, composed of silk or of silk and cotton, twenty-five per centum ad valorem.

DECISIONS UNDER PARAGRAPH 461, ACT OF 1897.

(*c*) Black plush known commercially as hatter's plush, composed of silk or of silk and cotton, such as is used exclusively for making men's hats, held dutiable under this paragraph.—T. D. 25381, G. A. 5708.

DECISIONS UNDER THE ACT OF 1894.

(*d*) To be entitled to free entry under this paragraph it must be shown that the plush is used exclusively in making hats.—T. D. 16577, G. A. 3273.

(*e*) Black silk hatters' plush is free and not dutiable as plush.—T. D. 17279, G. A. 3541.

1897 **462.** Umbrellas, parasols, and sun shades covered with material other than paper, fifty per centum ad valorem. Sticks for umbrellas, parasols, or sun shades, and walking canes, finished or unfinished, forty per centum ad valorem.

1894 360. Umbrellas, parasols, and sunshades, covered with material composed wholly or in part of silk, wool, worsted, the hair of the camel, goat, alpaca, or other animals, or other material than paper, forty-five per centum ad valorem.

361. Sticks for; umbrellas, parasols, and sunshades, if plain or carved, finished or unfinished, thirty per centum ad valorem.

1890 470. Umbrellas, parasols, and sun shades, covered with silk or alpaca, fifty-five per centum ad valorem; if covered with other material, forty-five per centum ad valorem.
471. Umbrellas, parasols, and sunshades, sticks for, if plain, finished or unfinished, thirty-five per centum ad valorem; if carved, fifty per centum ad valorem.

1883 491. * * * Umbrellas, parasols, and shades, when covered with silk or alpaca, fifty per centum ad valorem; all other umbrellas, forty per centum ad valorem.
492. Umbrellas, parasols, and sunshades, * * * and sticks for, finished or unfinished, not specially enumerated or provided for in this act, thirty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 462, ACT OF 1897.

(*a*) Umbrella sticks of wood with celluloid handles (celluloid chief value) are dutiable as umbrella sticks and not under paragraph 17 as articles of collodion.—T. D. 23089; G. A. 4934; United States *v.* Borgfeldt (105 Fed. Rep., 1005), affirming 124 id., 304, and T. D. 18527, G. A. 3983, followed.

(*b*) Sticks about 36 inches in length which have been steamed and crooked at one end suitable to be made up into walking sticks or canes are dutiable as walking canes unfinished.—T. D. 24734, G. A. 5449.

(*c*) Umbrella handles are not dutiable as sticks for umbrellas.—T. D. 24995, G. A. 5580.

(*d*) Bamboo fishing rods, consisting of an outer section in the form of a walking cane containing two smaller sections, the whole, when drawn out in the manner of a telescope, forming a fishing rod found not to be walking canes and held dutiable as manufactures of wood.—T. D. 25969, G. A. 5895.

(*e*) Embroidered parasols are dutiable under the proviso to paragraph 339 as embroidered articles, the rate therein levied being higher than that imposed by this paragraph.—T. D. 27634, G. A. 6450.

DECISIONS UNDER THE ACT OF 1894.

(*f*) Umbrella sticks composed of wood and metal (wood chief value).—T. D. 17332, G. A. 3552.

DECISIONS UNDER THE ACT OF 1890.

(*g*) Umbrellas or sunshades covered with paper assessed at 45 per cent. Protest overruled in the absence of any proof.—T. D. 11829, G. A. 820; reversed (66 Fed. Rep., 733; 71 Fed. Rep., 864).

(*h*) Umbrellas covered with gloria cloth (silk chief value) are dutiable as umbrellas covered with silk.—T. D. 13807, G. A. 2001.

(*i*) This paragraph does not apply to parasol sticks with decorated china heads.—T. D. 11704, G. A. 809.

(*j*) Certain umbrella and parasol sticks erroneously assessed as umbrellas and parasols. *Held*, to be dutiable according to component material of chief value.—T. D. 13321, G. A. 1701.

1897 **463.** Waste, not specifically provided for in this Act, ten per centum ad valorem.

1894 362. Waste, not specially provided for in this Act, ten per centum ad valorem.

1890 472. Waste, not specially provided for in this act, ten per centum ad valorem.

1883 493. Waste, all not specially enumerated or provided for in this act, ten per centum ad valorem.

(*a*) Small scraps with the fur on cut from carroted coney or rabbit skins are dutiable as waste.—T. D. 20447, G. A. 4318.

(*b*) Old gunny cloth or bagging made of jute is dutiable as waste not specially provided for and not under paragraph 344 as bagging for cotton, gunny cloth, etc.—T. D. 20960, G. A. 4406.

(*c*) Rubber dust, produced by the grinding and sawing of hard rubber articles and fit only for remanufacture is dutiable as waste and not as a manufacture of india rubber.—T. D. 22602, G. A. 4806.

(*d*) Old gunny cloth or cotton bagging formerly used for covering cotton bales, in ragged, dirty, and partly rotten pieces, used chiefly for making manila paper, is dutiable as waste and not free under paragraph 632 as paper stock. T. D. 20960, G. A. 4406, sustained.—Train *v.* United States (107 Fed. Rep., 261).

(*e*) Short ramie fibers resembling raw cotton or flax waste, produced and accumulated in the process of combing ramie or China grass, are dutiable as waste under this paragraph.—T. D. 23347, G. A. 5017.

(*f*) Scraps of tin, the offal produced in cutting up sheet tin, is dutiable as waste.—T. D. 23518, G. A. 5076.

(*g*) Waste bagging of jute, used chiefly as paper stock but also in large quantities for various other manufacturing purposes, is dutiable as waste and is not free of duty under paragraph 632 as being "fit only to be converted into paper."—Train *v.* United States (113 Fed. Rep., 1020); Swan *v.* United States (113 Fed. Rep., 243), followed; T. D. 23520, G. A. 5078.

(*h*) Jute thread waste in the gray, imported to be used as paper stock, but identical in character with waste that is fit for use for other purposes than paper making and is so used to a large extent, is dutiable as waste not specially provided for and is not free as waste "fit only to be converted into paper." Where its fitness only for a certain use is the test of the classification of an article for duty, the common or predominant use of the article will not govern its classification. Where the use of an article determines its classification, new uses to which the article becomes adapted in the progress of manufacture and in the development of new industries may operate to change the classification which has previously prevailed.—Train *v.* United States (113 Fed. Rep., 1020); Swan *v.* United States (113 Fed Rep., 243), followed; T. D. 23637, G. A. 5115.

(*i*) Printers' old rollers worn-out by use, composed chiefly of gelatin and used to some extent in the manufacture of glue, are not free of duty as glue stock but are dutiable as waste.—T. D. 24055, G. A. 5230.

(*j*) The substance which is scraped from the leaden walls which line the chambers of furnaces in which sulphuric acid is made is not dutiable as lead dross but is dutiable as waste.—T. D. 24244, G. A. 5283.

(*k*) Sponge waste, consisting of the clippings from merchantable sponges, which is used chiefly in the manufacture of paper but to a substantial and appreciable extent for other purposes, is dutiable as waste and not as sponges nor free of duty as waste fit only to be converted into paper.—T. D. 24249, G. A. 5288.

(*l*) Old rope in scraps is not dutiable as waste but is free as junk under paragraph 588.—T. D. 24474, G. A. 5349.

(*m*) Fragments of bagging found to be fit only to be converted into paper stock are not dutiable as waste.—T. D. 24664, G. A. 5418.

(*a*) Scrap tin, the offal produced in the manufacture of tin cans and other articles out of plates and sheets of iron and steel coated with tin, suitable only for retinning and remelting, is dutiable as waste not specially provided for under this paragraph. T. D. 24759, G. A. 5463 distinguished.—T. D. 24801, G. A. 5487.

(*b*) Certain spinners' waste held not dutiable as waste, but free as paper stock.—T. D. 25358, G. A. 5700.

(*c*) Linen thread waste is not dutiable as waste, but is free under paragraph 632.—T. D. 25422, G. A. 5719.

(*d*) Clippings from the seams of knit cotton garments, cut off in the process of manufacture, are not dutiable as waste but are free of duty either under paragraph 537 as cotton waste or under paragraph 632 as paper stock.—T. D. 25433, G. A. 5730.

(*e*) Jute card waste which is used for other purposes than the manufacture of paper is not free of duty under paragraph 632 as paper stock, but is dutiable under this paragraph.—T. D. 25745, G. A. 5837.

(*f*) Linen thread waste not dutiable under this paragraph, but is free of duty under paragraph 632.—T. D. 25778, G. A. 5853.

(*g*) Thread waste composed of cotton and jute, the jute being from 15 to 25 per cent in quantity and being of much less value than the cotton, and the entire mixture being known in trade as cotton waste, is free of duty under paragraph 537 and is not dutiable under this paragraph.—T. D. 25859, G. A. 5869.

(*h*) Flax card waste is dutiable under this provision.—T. D. 26415, G. A. 6056; reversed by consent, T. D. 28330.

(*i*) Fur which drops from heated rabbit skins is not dutiable as waste, but is free as undressed furs.—T. D. 26955, G. A. 6246.

(*j*) Certain pieces of old jute bagging, removed from cotton bales, which are torn, ragged, and dirty, held to be free as rags under paragraph 648 and not dutiable as waste.—Train-Smith Company *v.* United States (140 Fed. Rep., 113; T. D. 26484), reversing T. D. 24172, G. A. 5265, followed; T. D. 28031, G. A. 6562.

(*k*) Spent ginger held to be free as ginger root unground and not dutiable as waste.—Cruikshank *v.* United States (T. D. 26341, suit 3436), reversing without opinion T. D. 24717, G. A. 5439.

(*l*) So-called lard cracklings, refuse of pork packing establishments, held not to be waste, but free as substances used for manure.—Shallus *v.* United States (129 Fed. Rep., 845; T. D. 25041), followed; T. D. 24802, G. A. 5488, overruled; T. D. 25800, G. A. 5855.

(*m*) Hog-hair waste used only in the manufacture of fertilizer is not dutiable as waste, but is free as substance used for manure.—Shallus *v.* United States (129 Fed. Rep., 845; T. D. 25041) followed; T. D. 25085, G. A. 5604.

(*n*) Flax noils produced in the combing of flax are dutiable as waste and not as tow of flax.—Ritchie *v.* United States (141 Fed. Rep., 664; T. D. 26461), reversing T. D. 24963, G. A. 5560, followed; T. D. 27997, G. A. 6558.

(*o*) Thread waste which is a mixture of cotton and jute threads in about equal proportion is dutiable as waste not specially provided for and not free as cotton waste in the absence of evidence showing that the article is commercially known as cotton waste.—T. D. 27457, G. A. 6394.

(*a*) Clippings of photographic paper, coated with nitrate of silver, held dutiable as waste.—T. D. 27849, G. A. 6522.

(*b*) Hard wood sawdust commonly used for dyeing and tanning purposes is not dutiable as waste, but is free under paragraph 482.—T. D. 27866, G. A. 6526.

(*c*) Mill buttings, the imperfect ends of deals, are free of duty as pulp wood and are not dutiable as waste.—T. D. 28070, G. A. 6573.

(*d*) So-called hares' combings, loose or dead hair removed in cleaning skins and used as an adulterant in the manufacture of cheap hats but requiring further treatment for that use, held dutiable as waste and not as furs prepared for hatters' use.—United States *v.* Hatters' Fur Exchange (153 Fed. Rep., 595; T. D. 27971), reversing Abstract 11309 (T. D. 27363), followed; T. D. 28102, G. A. 6577.

(*e*) Large pieces of secondhand bagging suitable for patching or baling cotton, known as "selected sides" and what is known as "original gunny," consisting of pieces of old cotton bagging unassorted and indiscriminately mixed, some of which is suitable for patching cotton, are dutiable as waste and are not free either as rags or as paper stock.—T. D. 28202, G. A. 6603.

(*f*) Refuse of cork bark coarsely ground, the principal object of grinding appearing to be for convenience in transportation, is dutiable as waste and not as manufactures of cork nor as unmanufactured cork wood.—Nairn Linoleum Company et al. *v.* United States (142 Fed. Rep., 214; T. D. 25917), reversing without opinion T. D. 25334, G. A. 5692.

(*g*) Selected pieces of jute bagging of a high grade and measurable dimensions specially culled from jute bagging waste, put up in bales and imported for the specific purpose of covering or patching bales of cotton, held to be dutiable as waste and not as bagging for cotton. T. D. 27586, G. A. 6431, reversed.—Davies *v.* United States (T. D. 28238).

DECISIONS UNDER THE ACT OF 1894.

(*h*) Marble waste dutiable as waste not specially provided for and not free as crude mineral.—T. D. 16324, G. A. 3153.

(*i*) Combings or pluckings from the hare or coney skin, left over in the process of preparing the skin for hatters' use, invoiced as fur waste, is dutiable as waste and is not free as hair.—T. D. 17155, G. A. 3472.

(*j*) Ivory pieces and hollows in the rough are dutiable as waste and are not free as ivory sawed or cut into logs.—T. D. 18219, G. A. 3929.

DECISIONS UNDER THE ACT OF 1890.

(*k*) Refuse accumulated in the process of preparing rabbits fur for hatters' use is dutiable as fur waste and not fur for hatters' use.—T. D. 12233, G. A. 1047.

(*l*) Refuse flax threads or waste from the manufacture of linen used to mix with cotton and sell for packing or for cleaning engines is dutiable as waste and not free as paper stock—T. D. 12454, G. A. 1192.

(*m*) Small clippings from muskrat and nutria skins held to be waste.—T. D. 12672, G. A. 1321.

(*n*) Scraps accumulated in the manufacture of mackintosh clothing the scraps composed of india rubber, the clippings or waste being known as rubber scraps because the rubber is the only residue of value, is dutiable as waste, al-

though when the material is in the piece wool is chief value.—T. D. 13215, G. A. 1636, reversed (65 Fed. Rep., 495).

(*a*) Jute waste the refuse yarns thrown off in the process of manufacturing cotton and woolen fabrics is waste.—T. D. 13217, G. A. 1638.

(*b*) Small irregular-shaped pieces of beaver and otter skins with dressed fur thereon held to be waste.—T. D. 13240, G. A. 1661.

(*c*) Ramie or China grass noils, short fibers resembling raw cotton, accumulated in the process of combing grass, held dutiable as waste.—T. D. 13348, G. A. 1728.

(*d*) Animal charcoal accumulated in the process of extracting prussiate of potash from leather, hoofs, and horns of animals is not waste.—T. D. 13359, G. A. 1739.

(*e*) Filtering masse is not dutiable as waste.—T. D. 15412, G. A. 2806.

(*f*) Scraps of worn-out gutta percha belting held dutiable as waste and not as a manufacture of india rubber nor free as crude gutta percha nor as india rubber crude.—T. D. 15465, G. A. 2814.

DECISIONS UNDER THE ACT OF 1883.

(*g*) Old rubber shoes are not waste.—T. D. 10406, G. A. 97.

(*h*) Old rubber shoes are dutiable as waste.—T. D. 11421, G. A. 704.

(*i*) Clippings from dressed hair skins cut off in the process of manufacturing coney plates are dutiable as waste and not as fur on the skins nor free as fur skins not dressed.—T. D. 10540, G. A. 190.

(*j*) "Fur waste," "hare's combings," "hare's waste," "hare's dogs," and "coney's dogs" are dutiable as waste and not as "hatters' fur."—Wimpfheimer *v.* Erhardt (C. C.), (59 Fed. Rep., 451).

(*k*) Rubber boots and shoes worn out by use and fit only for manufacture are dutiable either as rags or as waste and not as articles of rubber nor free as india rubber crude.—In re Salomon (C. C.), (47 Fed. Rep., 711).

FREE LIST.

Sec. 2. That on and after the passage of this Act, unless otherwise
1897 specially provided for in this Act, the following articles when imported shall be exempt from duty:

SEC. 2. On and after the first day of August, eighteen hundred and
1894 ninety-four, unless otherwise provided for in this Act, the following articles, when imported, shall be exempt from duty:

SEC. 2. On and after the sixth day of October, eighteen hundred
1890 and ninety, unless otherwise specially provided for in this act, the following articles when imported shall be exempt from duty:

1883 SEC. 2503. The following articles when imported shall be exempt from duty:

DECISIONS UNDER VARIOUS ACTS.

(*l*) Where, in section 19 of the act of March 2, 1861 (12 Stat., 178), Peruvian bark is subjected to a duty, and in section 23 it is exempt, as the two provisions are repugnant the last one must prevail, as speaking the final and latest intent of the lawmakers.—Powers *v.* Barney (5 Blatchf., 202; 19 Fed. Cas., 1234).

(*m*) Where an article is specified in the free list without terms of limitation such article is exempt, irrespective of the condition in which it may be imported, if retaining its commercial designation.—T. D. 21857, G. A. 4613.

(*a*) Where an article is enumerated in both the free and dutiable list and the conflict is irreconcilable the provision last in order must prevail as the last expression of legislative intent.—T. D. 21902, G. A. 4626.

(*b*) Sulphate of magnesia or Epsom salts, which were dutiable under paragraph 24, act of 1894, and free under paragraph 542, held to be free as the ambiguity must be resolved in favor of the importer.—United States *v.* Merck (C. C.), (91 Fed. Rep., 639).

(*c*) The similitude clause in section 7, tariff act of 1897, can not be applied to merchandise resembling articles on the free list.—T. D. 13358, G. A. 1738; T. D. 23633, G. A. 5111.

464. Acids: Arsenic or arsenious, benzoic, carbolic, fluoric, hydrochloric or muriatic, nitric, oxalic, phosphoric, phthalic, picric or nitropicric, prussic, silicic, and valerianic.

1897

363. Acids used for medicinal, chemical, or manufacturing purposes, not specially provided for in this act.

1894

473. Acids, used for medicinal, chemical, or manufacturing purposes, not especially provided for in this Act.

1890

594. Acids used for medicinal, chemical, or manufacturing purposes, not specially enumerated or provided for in this act.

1883

DECISIONS UNDER PARAGRAPH 464, ACT OF 1897.

(*d*) Anthranilic acid of commerce is at the present time produced almost entirely as a commercial article from acetyl-orthotoluidine and orthonitrotoluene, both of which are derivatives of toluol or toluene, from coal tar. It is not free under this paragraph as benzoic acid, but is a more advanced product. It was assessed at 25 per cent as a coal-tar product.—T. D. 22563, G. A. 4788.

(*e*) So-called phthalic acid or anhydride, a product of coal tar used in making the phthalieu series of dyes, is free as phthalic acid.—T. D. 22664, G. A. 4824.

DECISIONS UNDER THE ACT OF 1890.

(*f*) Crude carbolic acid used for manufacturing purposes, the first product of the distillation of coal tar, containing in addition to carbolic acid many combinations of basic oils and bitumens, although not chemically an acid used for manufacturing purposes, is free as an acid and not dutiable as a preparation of coal tar or an oil.—Schoellkopf, Hartford & Maclagan *v.* United States (C. C.), (94 Fed. Rep., 640).

(*g*) A coal-tar preparation, not a color or dye, from which crystal carbolic acid is made by "refining" and which is employed in the manufacture of disinfectants and some kinds of soap, is free as an acid and not dutiable as a preparation of coal tar.—Appeal of Schultz (94 Fed. Rep., 820) reversing T. D. 17346, G. A. 3566.

(*h*) Naphthalin sulphonic acid is not free as an acid.—T. D. 12224, G. A. 1038.

(*i*) In the classification of sulphotoluic acid, which is both an acid and a preparation of coal tar, but not a color or dye, the presence in paragraph 19, act of 1890, and this paragraph of the words "not specially provided for," neutralizes their effect in each, and the article is free.—Matheson & Co. *v.* United States (71 Fed. Rep., 394), reversing 65 id., 422, and T. D. 13879, G. A. 2032.

(*j*) Stearine is not an acid used for manufacturing purposes.—T. D. 13818, G. A. 2012.

(*k*) Phthalic acid and tetrachlorphtalic acid, anhydrides, though not acids chemically, perform the functions of an acid, are known as acids commercially and are free as acids.—Heller et al. *v.* United States (124 Fed. Rep., 299).

1897 **465.** Aconite.

1894 364. Aconite.

1890 474. Aconite.

1883 497. Aconite.

1897 **466.** Acorns, raw, dried, or undried, but unground.

1894 365. Acorns, raw, dried or undried, but unground.

1890 475. Acorns, raw, dried or undried, but unground.

1883 290. Acorns, * * * raw * * * two cents per pound.

1897 **467.** Agates, unmanufactured.

1894 366. Agates, unmanufactured.

1890 476. Agates, unmanufactured.

1883 596. Agates, unmanufactured.

DECISIONS UNDER THE ACT OF 1890.

(*a*) Pieces of agate and onyx adapted for use as cabinet specimens are free of duty as agates unmanufactured.—T. D. 23432, G. A. 5053.

DECISIONS UNDER THE ACT OF 1883.

(*b*) Pieces of agate invoiced as cabinet stones, unmounted, rectangular in shape and faced and polished, designed for use as mineralogical specimens, are free as agates, unmanufactured.—T. D. 18872, G. A. 4069; affirmed United States *v.* Hahn (C. C.), (91 Fed. Rep., 755).

1897 **468.** Albumen, not specially provided for.

1894 367. Albumen.

1890 477. Albumen.

1883 496. Albumen, in any form or condition. * * *

DECISIONS UNDER PARAGRAPH 468, ACT OF 1897.

(*c*) Soson, a fine yellowish powder, containing over 98 per cent of albumen on a dry basis, held to be free of duty under the provision for "albumen not specially provided for" in this paragraph.—T. D. 23855, G. A. 5174.

(*d*) Certain milk albumen, known in common speech as an albumen, although not so in the technical language of chemists, held to be free under this paragraph.—Merchants' Despatch Transportation Company *v.* United States (121 Fed. Rep., 443), reversing T. D. 20614, G. A. 4340, followed; T. D. 24565, G. A. 5377.

(*e*) Casein held to be free of duty under either this paragraph as albumen or paragraph 594 as lactarene under the decisions in Merchants' Despatch Transportation Company *v.* United States (121 Fed. Rep., 443) and Ducas *v.* United States (143 Fed. Rep., 362; T. D. 27031).—T. D. 27645, G. A. 6453; affirmed T. D. 28577.

1897 **469.** Alizarin, natural or artificial, and dyes derived from alizarin or from anthracin.

1894 368. Alizarin, and alizarin colors or dyes, natural or artificial.

1890 478. Alizarine, natural or artificial, and dyes commercially known as Alizarine yellow, Alizarine orange, Alizarine green, Alizarine blue.

1883 595. Alizarine, natural or artificial.

DECISIONS UNDER PARAGRAPH 469, ACT OF 1897.

(*a*) Certain "alizarin green" and "alizarin green S paste" derived from alizarin are free and not dutiable under paragraph 15 as coal-tar dyes or colors.—T. D. 20728, G. A. 4360.

(*b*) The provisions of this paragraph are descriptive and not subject to the rule of commercial designation. They are limited to alizarin and dyes derived therefrom or from anthracin. The words "derived from" are to be interpreted according to their ordinary or commonly accepted meaning, namely "made or prepared from," "produced from," or "obtained from."—T. D. 20728, G. A. 4360.

(*c*) The term "artificial alizarin" as used in the tariff acts has acquired a definite meaning, by which it is limited to such dyestuffs as are derived from anthracin and colors known as alizarin blacks and browns, which are not so derived, although they respond fully to the alizarin tests, are not free under this paragraph but are dutiable under paragraph 15 as coal-tar dyes or colors.—Farbenfabricken of Elberfield Co. *v.* United States (C. C.), (99 Fed. Rep., 553). Same *v.* Same (id., 554).

(*d*) The term "artificial alizarin" has acquired a definite fixed meaning by which it is limited to such dyestuffs as are derived from anthracine; and colors known as "blacks" and "browns" and "coeralein" which are not so derived, although they respond to all the alizarin tests, are dutiable as coal-tar colors or dyes (paragraph 15) and are not free (paragraph 469). Affirming 99 Fed. Rep., 553, 554, 719.—Farbenfabricken of Elberfeld & Co. *v.* United States and Pickardt *v.* United States (C. C. A.), (102 Fed. Rep., 603). (See also T. D. 22663, G. A. 4823.)

(*e*) The term "derived from" has its ordinary meaning of "produced from" and relates to the physical substance from which such product is obtained and not to its chemical relationship.—Farbenfabricken of Elberfeld & Co. v. U. S. (C. C. A.), (102 Fed. Rep., 603).

(*f*) Certain dyes shown to have been derived from alizarin or from anthracin held to be free of duty.—T. D. 23314, G. A. 5001.

DECISIONS UNDER THE ACT OF 1894.

(*g*) The term alizarin colors and alizarin lakes are practically synonymous when applied to dry colors or pigments. Alizarin colors or lakes are free.—T. D. 17056, G. A. 3437.

(*h*) Alzarin violet, known as alizarin cyanine R, is free as an alizarin color or dye and not dutiable as a coal-tar product. Reversing the Board.—Klipstein *v.* United States (94 Fed. Rep., 356).

(*i*) The class of alizarin colors known as lakes are free under this paragraph and not dutiable as "lakes not specially provided for" under paragraph 48.—Keppelmann *v.* United States (116 Fed. Rep., 777), followed; T. D. 24018, G. A. 5215.

DECISIONS UNDER THE ACT OF 1890.

(*j*) Alizarin blue C W R R and C W R B are free as alizarin blue and not dutiable as a coal-tar color.—T. D. 21376, G. A. 4482.

(*k*) Alizarin blue of a new form not known at the time of the passage of this act is nevertheless dutiable as such and not as a coal-tar color.—Sehlbach *v.* United States (84 Fed. Rep., 157), affirmed; United States *v.* Sehlbach (C. C. A.), (90 Fed. Rep., 798).

(*a*) The article imported since 1891 and commercially known as "alizarine black," but more particularly known as alizarine black 4 B, to distinguish it from the article theretofore and still imported and known as "alizarine black," both being products of coal tar and dyes having similar properties, but somewhat different in chemical composition, are free and not dutiable as a coal tar color or dye not specially provided for.—Matheson & Co. *v.* United States (C. C.), (90 Fed. Rep., 275).

DECISIONS UNDER THE ACT OF 1883.

(*b*) The substance which responds to the alizarine tests and which is commercially known and dealt in as alizarine or alizarine yellow is free and is not dutiable as coal-tar colors.—Selbach *v.* United States (C. C.), (78 Fed. Rep., 803).

1897 **470.** Amber, and amberoid unmanufactured, or crude gum.

1894 369. Amber, and amberoid unmanufactured, or crude gum.

1890 479. Amber, unmanufactured, or crude gum.

1883 640. Amber * * * gum.

DECISIONS UNDER PARAGRAPH 470, ACT OF 1897.

(*c*) Pieces of amber varying in length from about 1½ to 6 inches, not further manufactured than cut into pieces and sawed and smoothed on one side for the purpose of testing their quality and which are intended to be used for the manufacture of cigar holders and mouthpieces for pipes, are free of duty as amber unmanufactured under this paragraph and not dutiable as manufactures of amber under paragraph 448.—United States *v.* Hahn (91 Fed. Rep., 775), affirming In re Hahn T. D. 18872, G. A. 4069; In re Hahn T. D. 23432, G. A. 5053, followed; T. D. 23957, G. A. 5198.

DECISIONS UNDER THE ACT OF 1890.

(*d*) Pieces of amber fused by heat and pressed together in larger forms known as "ambroid" is amber unmanufactured.—T. D. 12967, G. A. 1518.

1897 **471.** Ambergris.

1894 370. Ambergris.

1890 480. Ambergris.

1883 498. Ambergris.

1897 **472.** Aniline salts.

1894 372. Aniline salts.

1890 481. Aniline salts.

1883 605. Aniline salts or black salts and black tares.

DECISIONS UNDER THE ACT OF 1890.

(*e*) Fluorate of aniline is free as aniline salt and not dutiable as a coal tar preparation not a color or dye.—T. D. 15129, G. A. 2655.

473. [As amended by the Act of March 3, 1903, 32 Stat., 1023.] Any animal imported by a citizen of the United States specially for breeding purposes shall be admitted free, whether intended to be so used by the importer himself or for sale for such purpose: *Provided*, That no such animal shall be admitted free unless pure bred of a recognized breed, and duly registered in the books of record established for that breed: *And provided further*, That certificate of such record and of the pedigree of such animal shall be produced and submitted to the

customs officer, duly authenticated by the proper custodian of such book of record, together with the affidavit of the owner, agent, or importer that such animal is the identical animal described in said certificate of record and pedigree: *And provided further*, That the Secretary of Agri-
1897 culture shall determine and certify to the Secretary of the Treasury what are recognized breeds and pure-bred animals under the provisions of this paragraph. The Secretary of the Treasury may prescribe such aditional regulations as may be required for the strict enforcement of this provision. Cattle, horses, sheep, or other domestic animals straying across the boundary line into any foreign country, or driven across such boundary line by the owner for temporary pasturage purposes only, together with their offspring, may be brought back to the United States within six months free of duty, under regulations to be prescribed by the Secretary of the Treasury: *And provided further*, That the provisions of this Act shall apply to all such animals as have been imported and are in quarantine, or otherwise in the custody of customs or other officers of the United States, at the date of the passage of this Act.

373. Any animal imported specially for breeding purposes shall be admitted free: *Provided*, That no such animal shall be admitted free unless pure bred of a recognized breed, and duly registered in the book of record established for that breed, and the Secretary of the Treasury may prescribe such additional regulations as may be required for the
1894 strict enforcement of this provision. Cattle, horses, sheep or other domestic animals which have strayed across the boundary line into any foreign country or have been or may be driven across such boundary line by the owner for pasturage purposes, together with their increase, may be brought back to the United States free of duty under regulations to be prescribed by the Secretary of the Treasury.

482. Any animal imported specially for breeding purposes shall be admitted free: *Provided*, That no such animal shall be admitted free unless pure breed of a recognized breed, and duly registered in the book of record established for that breed: *And provided further*, That certificate of such record and of the pedigree of such animal shall be produced and sub-
1890 mitted to the customs officer, duly authenticated by the proper custodian of such book of record, together with the affidavit of the owner, agent, or importer, that such animal is the identical animal described in said certificate of record and pedigree. The Secretary of the Treasury may prescribe such additional regulations as may be required for the strict enforcement of this provision.

642. Animals specially imported for breeding purposes shall be ad-
1883 mitted free upon proof thereof satisfactory to the Secretary of the Treasury, and under such regulations as he may prescribe; * * *

DECISIONS UNDER PARAGRAPH 473, ACT OF 1897.

(*a*) Cattle driven across the boundary line from Texas into Mexico by the owner for the purpose of temporary pasturage in order to be entitled to free entry must be brought back to the United States within six months from the date of exportation. The regulations of the Secretary made for the enforcement of this paragraph must be substantially complied with.—T. D. 19984, G. A. 4249.

(*b*) The regulations of the Secretary (T. D. 21298) promulgated for carrying into effect this paragraph are valid and legal regulations.—T. D. 21859, G. A. 4615, affirmed.—Borden *v.* United States (132 Fed. Rep., 205; T. D. 25390).

(*c*) Proof in accordance with such regulations is essential to establish pedigree and must be filed with the collector prior to liquidation of the entry.—Ibid.

(*d*) On an importation of dogs. *Held*, that in order to entitle an animal to free entry the certificate of record and pedigree must be filed with the customs officer not later than six months from the time of entry, (Art. 541 and 543, Reg. 1899) and must show that both grandsires and both granddams of the animal imported are registered.—T. D. 22636, G. A. 4815.

(*a*) Horses of the character and description of those which are entitled to free entry under this paragraph should be admitted free notwithstanding that the importer at the time of importation intended them for sale.—In re Page (128 Fed. Rep., 317; T. D. 25140), reversing T. D. 24112, G. A. 5247.

(*b*) The word "animal" as used in this paragraph is restricted in its application to quadrupeds such as horses, cattle, sheep, swine, cats, etc., and would not include fowl.—T. D. 25132, G. A. 5619.

(*c*) The Department Regulations (T. D. 21298) governing the importation of animals for breeding purposes, requiring that the certificate of the pedigree of an animal shall show that its sire and dam and grandsires and granddams were all recorded in a book of record established for the same breed, contemplate that the grandparents shall be fully registered. A collateral reference to the grandparents in the registry of the parents is not sufficient.—T. D. 25985, G. A. 5898.

(*d*) Where imported animals of the description named in this paragraph have been purchased by a partnership and on their credit one of said partners may be properly designated on the invoice as the consignee and owner of the merchandise.—T. D. 28595, G. A. 6689.

(*e*) While paragraph 473, tariff act of 1897, requires that animals of the kind there described shall be imported only by a citizen of the United States in order to be free of duty, it is immaterial to whom they may be ultimately sold after being imported or that they may have been intended for use by one not a citizen of this country.—Ibid.

DECISIONS UNDER THE ACT OF 1894.

(*f*) A fair construction of the paragraph indicates that it was the intention to permit cattle to be driven across the boundary for temporary pasturage and brought back accompanied by their young. It was not the intention to allow cattle, the product of foreign farms and ranches, to be imported free because the stock is descended from animals which had been exported.—T. D. 16005, G. A. 3029.

(*g*) Free entry of range cattle from Mexico denied.—T. D. 16005, G. A. 3029.

(*h*) The importation in 1895 of the remote descendants of cattle exported in 1883 is not the return of cattle driven across the boundary line for grazing purposes together with their increase.—T. D. 16524, G. A. 3242.

(*i*) French-Canadian cattle bred in the vicinity of Compton are not recognized by the Department as pure bred of a recognized breed. Animals registered in the French Canadian Cattle Herd Book are not entitled to free entry under existing laws and regulations.—T. D. 16996, G. A. 3424.

(*j*) The owners and lessees of land in foreign countries who there engage in breeding and raising cattle are not entitled to free entry for cattle driven or transported from the United States on the ground that they were driven across the boundary line for pasturage purposes or that the cattle imported are the descendants of such cattle.—18 Fed. Rep., 399; T. D. 18401, G. A. 3958.

(*k*) Mare with foal of an American stallion driven to Canada where colt was born (in 1890). Colt kept there and trained, etc., until 1894 when it was imported into the United States and assessed under paragraph 189. Claimed to be free under this paragraph or under paragraph 387. *Held*, that it is not contemplated by law that the increase of an animal driven out of the country and kept there for purposes other than pasturage can be kept there for years and reared and trained and then be admitted free as the increase of animals driven across for pasturage.—T. D. 15858, G. A. 2958.

(*a*) Pure-bred Lincoln sheep duly registered by the National Lincoln Sheep Breeders' Association are free.—T. D. 16108, G. A. 3072.

(*b*) Two rams imported on which duty was assessed under paragraph 189 and claimed to be free as pure-bred Shropshire sheep, duly registered. The certificate was issued by the American Shropshire Registry Association, of Lafayette, Ind., and does not give pedigree beyond the sire nor show that the sire was duly registered as required by regulations (synopsis 1558[illegible]). Protest overruled.—T. D. 17395, G. A. 3586.

(*c*) This paragraph does not apply to the increase of animals transported by railroad far into the interior of a foreign country for the stocking of a ranch.—United States *v.* Cloete (81 Fed. Rep., 399).

DECISIONS UNDER THE ACT OF 1890.

(*d*) Lions and leopards claimed to be free as imported specially for breeding purposes. *Held*, that it seems clear from the character of the proofs required that wild animals do not come within the terms of this paragraph.—T. D. 12429, G. A. 1167.

(*e*) The smooth fox-terrier dog is a recognized breed of dogs.—T. D. 13562, G. A. 1834.

(*f*) Smooth fox-terrier dog imported and assessed under paragraph 251. No certificate of registry produced at the time the dog was in custody. At the time of the filing of the protest certificate produced from the Kennel Club Stud Book, London, England, but no affidavit of identity furnished and no opportunity given to compare the animal with the certificate. Free entry refused.—T. D. 13562, G. A. 1834.

(*g*) Horses registered in the Clydesdale Stud Book, of Canada, are entitled to free entry.—T. D. 12016, G. A. 929.

(*h*) Failure of proof as to breed of Clydesdale horses.—T. D. 13604, G. A. 1876.

(*i*) Canadian Clydesdales refused free entry as the requirements of this paragraph and the regulations made thereunder are not met by the evidence.—T. D. 13862, G. A. 2015.

(*j*) A certificate of registry in Wallace's American Trotting Registry held not sufficient to admit two mares as pure breed.—T. D. 11192, G. A. 551.

(*k*) Ten jacks and ten jennets held not entitled to free entry no certificate of registry being furnished.—T. D. 10893, G. A. 388.

(*l*) Male as well as female animals must be registered.—T. D. 10893, G. A. 388.

(*m*) Free entry refused because the importer failed to prove that the horses were "pure bred of a recognized breed" and failed to produce a certificate of pedigree.—T. D. 10940, G. A. 435.

(*n*) Mare purchased at Wolf Island, Canada, and imported, the invoice being authenticated August 29, 1890, and accompanied by an unsigned certificate that she was for breeding purposes but no evidence of registry was furnished. The importer being notified to make entry stated that he was not satisfied with his purchase and would return the mare, which he did. In January, 1891, the mare was again brought in, having crossed the river on ice. On peremptory demand consumption entry was made on January 28, 1891. *Held*, that the mare was dutiable under the act of 1890 and is not free.—T. D. 11028, G. A. 471.

(*a*) Shetland ponies refused free admission because no record of their pedigree was ever kept and no certificate was or can be furnished, although from the evidence it is shown that the animals are pure bred of a recognized breed and were imported for breeding purposes.—T. D. 11054, G. A. 497.

(*b*) The certificate of record and pedigree was not received by the importer until after the case was submitted to the Board of Appraisers. *Held*, that the status of the animals, whether dutiable or free, is required to be determined upon the conditions existing and made to appear to the collector at the date of entry, and the Board reviews the case upon the facts as they actually existed at the time of the entry and determines whether the collector erred in his action.—T. D. 11998, G. A. 911.

(*c*) The certificates as to breed of certain Yorkshire coach stallions were by accident not signed by the secretary of the association when delivered to the importer and were unsigned at the time of entry. The certificates were afterwards signed and furnished to the collector after the case had been forwarded to the Board. *Held*, that free entry is granted upon the existence of certain conditions and none can be dispensed with and that the importer has failed to comply with the law.—T. D. 12447, G. A. 1185.

(*d*) Free entry refused to a mare not registered in any book at the time of her entry but afterwards registered and it was held that even if the animal had been registered when imported the certificate not showing the registry of ancestors is insufficient.—T. D. 13600, G. A. 1872.

(*e*) As to animals for breeding purposes imported prior to the date when the regulations prescribed in circular of date of January 22, 1890.—T. D. 13605, G. A. 1877.

(*f*) Certain animals refused free entry on certificates purporting to be from the American Stud Book, which are not authenticated by the proper custodian and which do not show the pedigree sufficiently.—T. D. 13606, G. A. 1878.

(*g*) The owner did not at the time the matter was before the customs officers produce the proof required by the second provision of the statute. The horse could not be free without that proof. The assessment of duty was, therefore, correct when made. This court, sitting on appeal, is not a customs officer to whom the evidence must, by the express provision of the statute, be submitted; and can only decide whether the proper proof was produced before the customs officers. It was not and the decision of the Board was correct.—Beck *v.* United States (C. C.), (84 Fed. Rep., 150).

DECISIONS UNDER THE ACT OF 1883.

(*h*) Twenty stallions and two mares imported by a citizen of Troy, Ohio, under a contract with the National Shire and Hackney Horse Company, of England, held not to be free.—T. D. 10337, G. A. 58.

(*i*) A lion and an elephant imported for presentation to the Zoological Gardens at Augusta, Ga., for breeding purposes, held not free because article 386, Regulation 1884, were not complied with.—T. D. 10870, G. A. 365.

(*j*) It is a sufficient compliance with this provision that it was the bona fide intention of the importer at and before he made the importation to import the animals for breeding purposes.—United States *v.* One Hundred and Ninety-six Mares (29 Fed. Rep., 139).

(*k*) In a proceeding to forfeit eleven stallions and a jack the informations charged that certain Canadians were engaged in importing animals for sale; that they were not engaged in breeding or raising animals; and that they caused

certain citizens of Indiana to make their affidavit to the collector of customs that they were the owners of the animals, and had imported them expressly for breeding purposes, when in fact the animals were the property of the Canadians who imported them for sale and profit. *Held*, that the fact that the animals were fit for breeding purposes did not entitle the importers to exemption from customs duties, if the animals were in fact imported for sale and that the information sufficiently charged an offense against the customs laws.—United States *v.* Eleven Horses (30 Fed. Rep., 916).

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*a*) Animals specially imported from beyond seas for breeding purposes are not subject to duty.—Morrill *v.* Jones (106 U. S., 466).

(*b*) Animals alive specially imported for breeding purposes from beyond seas shall be admitted free. The Secretary prescribed that the collector must be satisfied that the animals are of superior stock adapted to improving the breed in the United States. He had no power to make such a regulation.—Morrill *v.* Jones (106 U. S., 466).

(*c*) The Secretary of the Treasury has no authority to prescribe a regulation requiring that before admitting animals free, under R. S. 2505, the collector shall be satisfied that they are of superior stock adapted to improving the breed in the United States.—Morrill *v.* Jones (106 U. S., 466).

474. Animals brought into the United States temporarily for a period not exceeding six months, for the purpose of exhibition or competition for prizes offered by any agricultural or racing association; but a bond shall be given in accordance with regulations prescribed by the Secretary of the Treasury; also teams of animals, including their harness
1897 and tackle and the wagons or other vehicles actually owned by persons emigrating from foreign countries to the United States with their families, and in actual use for the purpose of such emigration under such regulations as the Secretary of the Treasury may prescribe; and wild animals intended for exhibition in zoological collections for scientific and educational purposes, and not for sale or profit.

374. Animals brought into the United States temporarily for a period not exceeding six months, for the purpose of exhibition or competition for prizes offered by any agricultural or racing association; but a bond shall be given in accordance with regulations prescribed by the Secretary of the Treasury; also, teams of animals, including their harness and tackle
1894 and the wagons or other vehicles actually owned by persons emigrating from foreign countries to the United States with their families, and in actual use for the purpose of such emigration under such regulations as the Secretary of the Treasury may prescribe; and wild animals intended for exhibition in zoological collections for scientific and educational purposes, and not for sale or profit.

483. Animals brought into the United States temporarily for a period not exceeding six months, for the purpose of exhibition or competition for prizes offered by any agricultural or racing association; but a bond shall be given in accordance with regulations prescribed by the Secretary of the Treasury; also, teams of animals, including their harness and tackle and
1890 the wagons or other vehicles actually owned by persons emigrating from foreign countries to the United States with their families, and in actual use for the purpose of such emigration under such regulations as the Secretary of the Treasury may prescribe; and wild animals intended for exhibition in zoological collections for scientific and educational purposes, and not for sale or profit.

641. Animals, brought into the United States temporarily, and for a period not exceeding six months, for the purpose of exhibition or competition for prizes offered by any agricultural or racing association; but a bond shall be first given in accordance with the regulations.

1883 | 642. * * * and teams of animals, including their harness and tackle and the vehicles or wagons actually owned by persons emigrating from foreign countries to the United States with their families, and in actual use for the purpose of such emigration, shall also be admitted free of duty, under such regulations as the Secretary of the Treasury may prescribe.

DECISIONS UNDER PARAGRAPH 474, ACT OF 1897.

(*a*) A beaver imported for advertising purposes, as an aid in the sale of so-called beaver oil and not exhibited except privately, is not free under this provision.—T. D. 25270, G. A. 5674.

(*b*) Fancy poultry held to be "animals" within the meaning of this paragraph.—T. D. 27611, G. A. 6441.

DECISIONS UNDER THE ACT OF 1894.

(*c*) Wild animals imported by Austin Corbin to form a part of a zoological collection at his park in New Hampshire for educational purposes held free.—T. D 16576, G. A. 3272.

DECISIONS UNDER THE ACT OF 1890.

(*d*) Five persons arrived at Pembina by railway from Manitoba, having with them in a car ten horses and their harness, with a few trunks containing wearing apparel. They represented themselves as emigrants, each claiming two horses. The horses and harness were purchased a few weeks before their arrival and were not accompanied by wagons or other vehicles. *Held*, not to be free.—T. D. 12956, G. A. 1507.

(*e*) Free entry of horses brought in by Colin Dow, but the property of Peter Dow who did not accompany the importation, refused.—T. D. 13599, G. A. 1871.

(*f*) An elephant, zebras, and other wild animals for the zoological garden at Glen Island are not free. The Glen Island resort is an enterprise for pecuniary profit.—T. D. 14704, G. A. 2426.

1897 **475.** Annatto, roucou, rocoa, or orleans, and all extracts of.

1894 375. Annatto, roucou, rocoa, or orleans, and all extracts of.

1890 484. Annatto, roucou, rocoa, or orleans, and all extracts of.

1883 499. Annatto, roucou, rocoa, or orleans, and all extracts of.

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*g*) Rocoa and annatto being articles derived from the seed of a vegetable, rocoa being the product of the seed in a crushed state, and annatto being an article made from the seed and mixed with other substances, and the articles being known in commerce by distinct names, and devoted to different uses, except that annatto, though chiefly used for culinary purposes, is occasionally employed in dyeing, while that is the only use to which rocoa is put. *Held*, that rocoa is not dutiable as annatto because it had acquired in commerce the name of rocoa, and was bought and sold in trade under that name alone, before this act was passed.—Schneider *v.* Lawrence (3 Blatchf., 115; 21 Fed. Cas., 715).

(*h*) Rocoa is not free as being a berry or vegetable "used principally in dyeing or composing dyes." This exemption applies to berries or vegetables

in their native state, and not after they are transmuted, by manufacture, into a substance which takes a different denomination in commerce.—Schneider *v.* Lawrence (3 Blatchf., 115; 21 Fed. Cas., 715).

(*a*) Rocoa is a nonenumerated article, and is dutiable at 20 per cent under this section.—Schneider *v.* Lawrence (3 Blatchf., 115; 21 Fed. Cas., 715).

1897 **476.** Antimony ore, crude sulphite of.

1894 376. Antimony ore, crude sulphite of.

1890 485. Antimony ore, crude sulphite of.

1883 600. Antimony ore, crude sulphide of.

DECISIONS UNDER PARAGRAPH 476, ACT OF 1897.

(*b*) The product of antimony ore produced by removing the gangue or slag by heat being the crudest form of sulphide of antimony known to commerce, is free.—McKesson *v.* United States (113 Fed. Rep., 996), followed; T. D. 23691, G. A. 5127.

(*c*) Ground sulphide of antimony held to be free under this provision.—Hillyer *v.* United States (decided May 8, 1903, without opinion, not reported), reversing T. D. 23816, G. A. 5163, followed; T. D. 24718, G. A. 5440.

1897 **477.** Apatite.

1894 377. Apatite.

1890 486. Apatite.

1883 597. Apatite.

DECISIONS UNDER PARAGRAPH 477, ACT OF 1897.

(*d*) Ground apatite is free. The process of grinding does not operate to take it out of the free list.—T. D. 21857, G. A. 4613.

1897 **478.** Arrowroot in its natural state and not manufactured.

1894 381. Arrowroot, raw or unmanufactured.

1890 488. Arrowroot, raw or unmanufactured.

1883 644. Arrowroot.

DECISIONS UNDER THE ACT OF 1890.

(*e*) Starch manufactured from the root of the plant "Maranta Arundinacea," commercially known as arrowroot, is free as such.—T. D. 11090, G. A. 533.

(*f*) Arrowroot starch made from arrowroot tubers is dutiable under the provision for starch and not free as arrowoot in its natual state.—Leaycraft *v.* United States (130 Fed. Rep., 106; T. D. 25221), affirming 124 id., 999.

(*g*) The starch extracted from the tubers or roots of the arrowroot plant, and which is commercially known as arrowroot, but is chemically a starch, and fit for use as such, is dutiable under the provision for "starch, including all preparations, from whatever substance produced, fit for use as starch," and is not free as arrowroot in its natural state.—Middleton *v.* United States (151 Fed. Rep., 16; T. D. 27749), affirming T. D. 26825 and T. D. 26234, G. A. 5995.

1897 **479.** Arsenic and sulphide of, or orpiment.

1894 382. Arsenic and sulphide of, or orpiment.

1890 489. Arsenic and sulphide of, or orpiment.

1883 { 599. Arsenic.
601. Arsenic, sulphide of, or orpiment.

1897 **480.** Arseniate of aniline.

1894 383. Arseniate of aniline.

1890 490. Arseniate of aniline.

1883 602. Arseniate of aniline.

1897 **481.** Art educational stops, composed of glass and metal and valued at not more than six cents per gross.

1894 384. Art educational stops, composed of glass and metal, and valued at not more than six cents per gross.

1890 491. Art educational stops, composed of glass and metal and valued at not more than six cents per gross.

1883 [Not enumerated.]

1897 **482.** Articles in a crude state used in dyeing or tanning not specially provided for in this Act.

1894 386. Articles in a crude state used in dyeing or tanning not specially provided for in this Act.

1890 492. Articles in a crude state used in dyeing or tanning not specially provided for in this Act.

1883 509. Dyeing or tanning: Articles in a crude state used in dyeing or tanning, not especially enumerated or provided for in this act.
689. Dyeing or tanning articles, in a crude state, used in dyeing or tanning, not specially enumerated or provided for in this act.

DECISIONS UNDER PARAGRAPH 482, ACT OF 1897.

(*a*) An article may be crude for the purposes of classification, by reason of the use to which it is to be applied, where it is crude in the sense that it is unrefined, although it may be the result of some manufacture. *Held*, accordingly, that zinc dust, commonly known as indigo auxiliary, an article crude in the sense that it is unrefined, although it may be the result of some process of manufacture, unintentional or otherwise, and which is chiefly used in dyeing, is free, and is not dutiable as a manufacture of metal nor as zinc in blocks or pigs.—T. D. 22415, G. A. 4744.

(*b*) Lentiscum, pulverized by grinding, held to be in a crude state and free under this provision.—Leber *v.* United States (135 Fed. Rep., 243; T. D. 25786), in effect overruling T. D. 22949, G. A. 4904.

(*c*) Zinc dust, or indigo auxiliary, is free as "articles in a crude state used in dyeing * * * not specially provided for." Though crude as a metal it is not crude as a mineral; hence it is not dutiable under paragraph 183 as a metallic mineral substance in a crude state.—United States *v.* Klipstein (113 Fed. Rep., 1021), affirming 123 id., 996, and T. D. 22415, G. A. 4744, followed; T. D. 23698, G. A. 5131.

(*d*) Sawdust produced from a very hard wood and commonly used for dyeing and tanning purposes is free as an article in a crude state used in dyeing or tanning.—T. D. 27866, G. A. 6526.

DECISIONS UNDER THE ACT OF 1894.

(*e*) Dried "egg yolk" used chiefly for tanning is free and not dutiable under section 3 as a nonenumerated article.—T. D. 17857, G. A. 3791.

(*f*) Alizarin blue S. is free as a color or dye, and is not dutiable under paragraph 14 as a coal tar color or dye.—T. D. 17924, G. A. 3799.

(*g*) Zinc dust, which is partially oxidized atoms of zinc, unrefined, and is ordinarily obtained as a by-product in the refining of zinc, and used in dyeing,

is free as an article in a crude state used in dyeing, and is not dutiable as a nonenumerated manufactured article nor as assimilated to zinc.—Roessler & Hasslacher Chemical Co. *v.* United States (C. C.), (94 Fed Rep., 822); United States *v.* Roessler & Hasslacher Chemical Co. (C. C.), (99 Fed Rep., 552).

(*a*) Zinc dust, or indigo auxiliary, is free as "articles in a crude state used in dyeing * * * not specially provided for." Though crude as a metal it is not crude as a mineral; hence it is not dutiable under paragraph 183, act of July 24, 1897, as a metallic mineral substance in a crude state.—United States *v.* Klipstein (113 Fed. Rep., 1021), followed; T. D. 23698, G. A. 5131.

DECISIONS UNDER THE ACT OF 1890.

(*b*) Napthaline sulphonic acid is not free though used as an acid for tanning.—T. D. 12224, G. A. 1038.

483. Articles the growth, produce, and manufacture of the United States, when returned after having been exported, without having been advanced in value or improved in condition by any process of manufacture or other means; casks, barrels, carboys, bags, and other vessels of American manufacture exported filled with American products, or exported empty and returned filled with foreign products, including shooks and staves when returned as barrels or boxes; also quicksilver flasks or bottles, of either domestic or foreign manufacture, which shall have been actually exported from the United States; but proof of the identity of such articles shall be made, under general regulations to be prescribed by the Secretary of the Treasury, but the exemption of bags from duty shall apply only to such domestic bags as may be imported by the exporter thereof, and if any such articles are subject to internal
1897 tax at the time of exportation, such tax shall be proved to have been paid before exportation and not refunded: *Provided*, That this paragraph shall not apply to any article upon which an allowance of drawback has been made, the reimportation of which is hereby prohibited except upon payment of duties equal to the drawbacks allowed; or to any article manufactured in bonded warehouse and exported under any provision of law: *And provided further*, That when manufactured tobacco which has been exported without payment of internal-revenue tax shall be reimported it shall be retained in the custody of the collector of customs until internal-revenue stamps in payment of the legal duties shall be placed thereon.

387. Articles the growth, produce, and manufacture of the United States, when returned after having been exported, without having been advanced in value or improved in condition by any process of manufacture or other means; casks, barrels, carboys, bags, and other vessels of American manufacture exported filled with American products, or exported empty and returned filled with foreign products, including shooks when returned as barrels or boxes; also quicksilver flasks or bottles, of either domestic or foreign manufacture, which shall have been actually exported from the United States; but proof of the identity of such articles shall be made, under general regulations to be prescribed by the Secretary of the Treasury, but the exemption of bags from duty
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493. Articles the growth, produce, and manufacture of the United States, when returned after having been exported, without having been advanced in value or improved in condition by any process of manufacture or other means; casks, barrels, carboys, bags, and other vessels of American manufacture exported filled with American products, or exported empty and returned filled with foreign products, including shooks when returned as barrels or boxes; also quicksilver flasks or bottles of either domestic or foreign manufacture, which shall have been actually exported from the United States; but proof of the identity of such articles shall be made, under general regulations to be prescribed by the Secretary of the Treasury; and if any such articles are subject to in-
1890 ternal tax at the time of exportation such tax shall be proved to have been paid before exportation and not refunded: *Provided*, That this paragraph shall not apply to any article upon which an allowance of drawback has been made, the re-importation of which is hereby prohibited except upon payment of duties equal to the drawbacks allowed; or to any article manufactured in bonded-warehouse and exported under any provision of law: *And provided further*, That when manufactured tobacco which has been exported without payment of internal-revenue tax shall be re-imported it shall be retained in the custody of the collector of customs until internal-revenue stamps in payment of the legal duties shall be placed thereon.

649. Articles the growth, produce, and manufacture of the United States, when returned in the same condition as exported. Casks, barrels, carboys, bags, and other vessels of American manufacture, exported filled with American products, or exported empty and returned filled with foreign products, including shooks when returned as barrels or boxes; but proof of the identity of such articles shall be made under regulations
1883 to be prescribed by the Secretary of the Treasury; and if any of such articles are subject to internal tax at the time of exportation, such tax shall be proved to have been paid before exportation and not refunded.

648. Barrels of American manufacture, exported filled with domestic petroleum, and returned empty, under such regulations as the Secretary of the Treasury may prescribe, and without requiring the filing of a declaration at time of export of intent to return the same empty.

DECISIONS UNDER PARAGRAPH 483, ACT OF 1897.

(*a*) Blank checks of domestic manufacture sent abroad to have necessary revenue stamps printed thereon by the British Government not advanced in value thereby are free.—T. D. 19772, G. A. 4220.

(*b*) In an invoice of reimported grain bags of American manufacture a mistake in naming the vessel may be corrected by filing a new invoice, and the duties may then be remitted.—United States *v.* Brewer (C. C.), (84 Fed. Rep., 147).

(*c*) Proofs of identity must be filed at the port of arrival. Where a combined entry for warehouse and transportation was made under article 612 (1892) at St. Albans, Vt., the entry being liquidated by the deputy collector at that port, and a protest being filed there in due time, claiming the goods to be free as "articles of the growth, produce, or manufacture of the United States," the proofs prescribed by the Secretary must be presented to the liquidating officer at such original port; and they come too late if not filed until the goods reached the port of destination which in this case was Baltimore, Md.—T. D. 20957, G. A. 4403.

(*d*) It seems that where it is impossible to comply with the regulations of the Secretary, as to proof of identity of American articles exported and returned, the rule in United States *v.* Dominici (78 Fed. Rep., 334) would not apply.—T. D. 21476, G. A. 4515.

(*e*) Treasury regulation—Mixed American and foreign bags—Proof of identity.—A regulation of the Treasury Department (T. D. 18425), promul-

gated October 2, 1897, to take effect April 1, 1898, requiring importers to pack separately bags of foreign and bags of domestic origin, in order that their character may be readily determined upon examination, is reasonable, and a valid exercise of the power conferred on the Secretary of the Treasury by paragraph 483 of the tariff act of July 24, 1897; and no other mode of proving identity will suffice. *Held*, accordingly, that where the two kinds of merchandise are imported indiscriminately mixed, the collector is justified in assessing duty upon the entire shipment at the rate applicable to the dutiable goods, although the importers acted in good faith, and satisfactorily prove the proportion of domestic bags contained in the importation.—United States *v.* Ranlett (172 U. S., 133), distinguished; United States *v.* Dominici (C. C. A.), (78 Fed. Rep., 334); United States v. Brewer (C. C. A.), (92 Fed. Rep., 341); and ib. (92 Fed. Rep., 343), followed; T. D. 21585, G. A. 4545.

(*a*) The power to make such a regulation, and to promulgate it, necessarily carries with it the authority to fix the date when it shall take effect.

(*b*) It seems that where the consignors are the agents of the consignees the act of the former in willfully commingling free and dutiable goods, if committed within the scope of the agents' employment or authority, is imputable to the consignees, as principals, and, if such act be presumptively fraudulent, they are liable therefor.—Ibid.

(*c*) Sec. 7, act of February 8, 1875 (18 Stat., 307, 308), exempting foreign made grain bags was repealed by the act of 1883.—United States *v.* Ranlett & Stone (172 U. S., 133, 140).

(*d*) Where bags are imported, part of which are returned American bags and part foreign, if the appraiser decides that the goods are not as described, but are such, in fact, as fall within a different classification, his judgment must stand unless reversed on reappraisement or by the Board of General Appraisers on protest.—United States *v.* Ranlett & Stone (172 U. S., 133, 141).

(*e*) In the light of the rulings of the Treasury Department, and the special circumstances of the case, we are not disposed to hold, that, if the proportion of dutiable bags sufficiently appeared or might reasonably have been ascertained, the Circuit Court could not have adjudged a recovery in that proportion or directed a reliquidation.—United States *v.* Ranlett & Stone (172 U. S., 133, 147).

(*f*) Where merchandise liable in large part to duty is entered as exempt, the collector has the right to assume that the mingling was intentional and with design to evade the revenue laws; and hence where the confusion of goods is accidental or not fraudulent in fact, and forfeiture is not incurred, it yet devolves on the importer to show what part of the whole he contends should not be taxed.—United States *v.* Ranlett & Stone (172 U. S., 133, 146).

(*g*) In view of the testimony, and considering that the statute was not strictly pursued in the examination (though we perceive no reason to doubt the faithfulness of the officials in the discharge of their duties) and the difficulties in the way of determining the make of the bags, disclosed by the evidence, and bearing in mind that the taxation of so many of the bags as were of American manufacture operated as a penalty in spite of the confession that no fraud on the revenue was intended, we think it unnecessary to remand the cause for another hearing, and that the ends of justice will be best subserved by directing a decree for the refunding of one-fourth of the duties.—United States *v.* Ranlett & Stone (172 U. S., 133, 147).

(*h*) In the case of alleged American bags returned after exportation, the production of the documentary evidence required by the Customs Regulations.

if uncorroborated, will not be sufficient to entitle them to free entry if the appraiser upon sufficient grounds reports that they are of foreign make.—T. D. 23324, G. A. 5011.

(*a*) The first proviso of this paragraph has the effect of excepting the articles mentioned therein from the general requirements of the paragraph; consequently, American made bags of foreign material which were exported filled with American merchandise and on which drawback was allowed under the provisions of section 30, tariff act of 1897, are, when reimported, subject only to duty equal to the amount of drawback paid. Being exempted from the general requirements of this paragraph their identity need not be proved in the manner prescribed by Article 483, Customs Regulations of 1899, but according to the ordinary rules of evidence; and they need not be reimported by the exporter thereof but by any person.—T. D. 23340, G. A. 5015.

(*b*) A due and substantial compliance with the regulations prescribed by the Secretary of the Treasury under the authority conferred by this paragraph is a condition precedent to the importer's right to the recovery of duties paid. Articles 335 to 337, Treasury regulations of 1892, governing proof of identity of returned American goods, were not applicable to importations made under either the tariff act of 1894 or that of 1897. The regulations for such cases as arose prior to November 13, 1899, are to be found in T. D. 16794. Gillespie *v.* United States (114 Fed. Rep., 1022), followed. The word entry as used in the Treasury regulations concerning the proof of identity required in the case of returned American goods does not refer to the filing of the document called the entry with the entry clerk of the custom-house, but to the entire transaction by which the importer obtains the entrance of his goods into the body of the merchandise of the United States. Where bond is given by an importer for the production of the documents required for proof of returned American goods, or where the giving of such bond is waived by the collector, the importer is entitled to the benefit of such proof if produced within the time allowed; it is error for the collector to treat the goods as of foreign origin.—T. D. 23557, G. A. 5089.

(*c*) Jute burlap bags exported from the United States with allowance of drawback and afterwards reimported are subject to duty equal to the amount of the drawback, even though they are the usual and necessary coverings of articles subject to a specific rate of duty. Schallenberger *v.* United States (72 Fed. Rep., 491). This, notwithstanding that when reimported they are filled with other goods and are the usual and necessary coverings of such goods.—T. D. 23853, G. A. 5172.

(*d*) Photographic films of American manufacture taken abroad and exposed in a camera and then returned without being developed, the price at which they were appraised and passed correct on their return being the same as their value when exported, are free as articles of American manufacture not "advanced in value" or "improved in condition." These last words are to be taken in a commercial and not in a sentimental sense.—T. D. 24012, G. A. 5209.

(*e*) Where one drives a horse over the highway from the United States into Canada, and subsequently the horse is reimported, it is not necessary for the importer to furnish a certificate of exportation of the horse in accordance with article 484 of the general Treasury regulations of 1899. The provisions of the Treasury regulations are adapted only to the regular and usual course of business, and do not apply to cases where it is not in the power of the importer to comply with their requirements.—T. D. 24035, G. A. 5219.

(*f*) Where proof of the identity of American goods reimported is offered to the collector prior to the liquidation of the entry, and acceptance refused by

him without valid reason, the proof must be given the same effect as if the collector had actually received it when tendered.—T. D. 24265, G. A. 5293.

(*a*) The rule contained in this paragraph as to proving the identity of returned American goods does not apply to the merchandise covered by paragraph 205.—T. D. 24458, G. A. 5345.

(*b*) Barley sent to Copenhagen and there converted into barley malt, has undergone a chemical change which renders it a different commodity and is not free of duty under this paragraph, which applies only when the article imported is the identical article exported.—T. D. 25971, G. A. 5897.

(*c*) Merchandise exported from the United States to Canada in the form of hoop or band steel, and returned to the United States as scrap steel, is free of duty as articles of the growth, produce, or manufacture of the United States, under the provisions of this paragraph, without the production of a clearance certificate from this country, on satisfactory proof of the identity of the articles, it being impracticable or impossible to produce such certificate from the nature of the importation. Where the importer has made application for allowance of drawback on any portion of such importation, no refund of duties will be allowed under the provisions of said paragraph.—T. D. 26865, G. A. 6212.

(*d*) Sugar manufactured in the United States which was exported with the benefit of drawback may be reimported upon payment of duty equal to the drawback allowed.—T. D. 27241, G. A. 6324.

(*e*) Where bottles containing tabasco sauce were exported from this country to Great Britain and while abroad had attached to such bottles caps and labels and fixtures which materially advanced such articles in value, upon reimportation into this country such merchandise was not free of duty under this paragraph.—T. D. 27576, G. A. 6426.

(*f*) Where an importer had fully complied with the regulations of the Secretary of the Treasury relative to establishing the identity of certain shooks claimed to be of American origin and there was no report from the appraising officer affirmatively stating that the shooks were of foreign origin but only a statement by him that he could not identify the material of the cases as the growth or manufacture of the United States, it was held that the importer had made out a prima facie case for free entry and his claim therefor was sustained.—T. D. 28633, G. A. 6696.

DECISIONS UNDER THE ACT OF 1894.

(*g*) Glass carboys containing muriatic acid, and iron drums imported as coverings or containers for sulphuric acid, being of American manufacture, are free.—T. D. 17074, G. A. 3455.

(*h*) Claim that bags have undergone processes of repair, amounting to manufacture, and sufficient to thoroughly Americanize them, is overruled.—T. D. 17927, G. A. 3802.

(*i*) An importation of merchandise made in the name of a mere agent, as consignee, is in legal effect an importation made by the principal and owner of the goods; hence domestic bags of the kind described in this paragraph, and properly identified, are free, if originally exported by the owners, and imported by them in the name of their authorized agent as consignee.—T. D. 18725, G. A. 4038.

(*j*) Orange boxes made of shooks which were entirely of American manufacture are free and not dutiable under paragraph 216 at 15 per cent.—T. D. 16009, G. A. 3033; reversing T. D. 15674, G. A. 2855.

(*a*) Certain orange boxes held free as made of American shooks.—T. D. 16475, G. A. 3228.

(*b*) The neglect of the appraiser to make proper verification of the boxes does not deprive the importer of his rights.—T. D. 16475, G. A. 3228.

(*c*) Beer exported in bottles (which with the beer were of American manufacture). It was imported spoiled and reported to be of no commercial value, but there was no abandonment by the importer. Held not free.—T. D. 16291, G. A. 3120.

(*d*) A steam dredge built in the United States in 1882, exported to Canada in 1885, repaired in 1889 at a cost of $2,000, and returned to the United States in 1894, is free.—T. D. 15672, G. A. 2853.

(*e*) The movements of the watches made in Switzerland and cased in the United States the cases being marked with the name of a domestic jeweler. The watches held not to be the product and manufacture of the United States.—T. D. 16352, G. A. 3181.

(*f*) Cattle exported from the United States to Mexico from 1887 to 1891 and the cattle and increase imported in 1895. Assessed under paragraph 189 as live animals. Free entry claimed for the cattle originally exported as products the growth of the United States, and under paragraph 373 for the increase. *Held*, that this paragraph can not apply to cattle which are exported as young and immature animals, unfit for the market and are returned long afterwards as animals fully matured, suitable for market, and that the animals claimed to be free under paragraph 373 are not the increase of cattle which have been driven across the boundary for grazing purposes.—T. D. 16830, G. A. 3349.

(*g*) Cattle driven or transported to foreign countries are not exempt on being returned, after having been advanced in value or condition.—T. D. 18401, G. A. 3958.

(*h*) Proofs of identity can be made only as prescribed by Customs Regulations (T. D. 16794, and articles 331–336 of 1892).—T. D. 17850, G. A. 3784.

(*i*) Proofs of identity must be presented to the collector before entry and liquidation.—T. D. 17918, G. A. 3793.

(*j*) Regulations for making proof of the identity of articles of American manufacture, must have been prescribed after the passage of this act, and prior to the importation. Those prescribed before its passage are not applicable. In the absence of such regulations proof may be made by any competent evidence.—Bartram v. United States (77 Fed. Rep., 604), followed; T. D. 18529, G. A. 3985.

(*k*) The regulations provided for this paragraph must be prescribed after the passage of this act, and those in force before its passage are not applicable. Accordingly, until such regulations are made, there are none to be complied with to entitle merchandise of American manufacture to free entry.—Bartram *v.* United States (C. C.), (77 Fed. Rep., 604).

(*l*) This paragraph does not apply to cattle which are exported as young and immature animals and returned long after fully matured and suitable for market. Reversing the Circuit Court.—United States *v.* Cloete (C. C. A.), (81 Fed. Rep., 399).

(*m*) Woolen cloths know as Italians, dutiable under paragraph 283 (1894), were imported in wooden cases of American manufacture. Excluding cases the goods were worth less than 50 cents per pound, but including cases they were worth more than 50 cents per pound. *Held*, that the provision of this

paragraph constitutes an exception to section 19, act of June 10, 1890, which provides that the cost of the coverings shall be included in dutiable value.—T. D. 22462, G. A. 4757.

DECISIONS UNDER THE ACT OF 1890.

(*a*) Free entry for a boat, desk, and barrel refused the importer not having complied with the regulations governing the free entry of articles of American production.—T. D. 14753, G. A. 2475.

(*b*) Barrels refused free admission because regulations not complied with.—T. D. 11064, G. A. 507.

(*c*) The collector having reported that the regulations were not complied with the claim for free admission of barrels containing limes and oranges is overruled.—T. D. 11343, G. A. 626; T. D. 11881, G. A. 872.

(*d*) The circular letter of the Secretary of October 20, 1890, continuing in force articles 381–383 of the Treasury regulations of 1884, prescribed the regulations under which proofs should be made of the identity of American articles reimported. Such regulations apply to boxes imported filled with fruit, which have been exported in the form of shooks, and proof of the identity of such boxes with the shooks exported, furnished in any other form than that prescribed, will not entitle the boxes to free entry. 72 Fed. Rep., 46 reversed.—United States *v.* Dominici (C. C. A.), (78 Fed. Rep., 334).

(*e*) Bags of foreign manufacture made of burlaps were imported filled with sugar. They were greatly injured being cut, full of holes, and useless as bags and entirely unmerchantable. They were washed, steamed, mended, and sorted, so as to render them suitable for use as grain bags at an expense of 150 per cent on their value in the condition imported, and were exported filled with filled with American grain. *Held*, that the repairing at a cost of about 1 cent per bag is not sufficient to constitute an American manufacture, and that the steaming, drying, sorting, etc., is not a process of manufacture.—T. D. 13368, G. A. 1748.

(*f*) Bags composed of jute, imported filled with coffee and sugar, without paying duty. The bags were repaired, steamed, dried, sorted, and exported filled with American grain. *Held*, that the repairing at a cost of about 1 cent per bag is not sufficient to constitute an American manufacture, and that the steaming, drying, sorting, etc., is not a process of manufacture.—T. D. 13368, G. A. 1748.

(*g*) Two bales agreed upon as representative bales examined and found to contain 1,613 bags of foreign manufacture and 387 of American manufacture and the collector authorized to classify all the bales according to this proportion.—T. D. 14726, G. A. 2448.

(*h*) Importers should separate and designate bags claimed to be free and furnish the evidence required by law and regulations.—T. D. 15033, G. A. 2610,

(*i*) Free entry of returned flour bags refused because the brands on the bags did not agree with the brands on the exported bags.—T. D. 15036, G. A. 2613.

(*j*) Certain grain bags held not to be free.—T. D. 15070, G. A. 2623.

(*k*) Grain bags of American manufacture returned and free entry asked under this paragraph. The importer could not produce certificate from the collector of the port from which the bags were exported because such certificate had already been given to another importer. *Held*, that the certificate is a necessary part of the proof of identification and the Board can not grant relief.—T. D. 15334, G. A. 2768.

(*a*) Bags of burlaps imported and duty paid under paragraph 364 and exported and drawback allowed. Afterwards reimported filled with canary seed, which is free under paragraph 560. *Held* to be dutiable at 1⅛ cents per pound, the amount of the drawback.—T. D. 15389, G. A. 2783.

(*b*) Bags of foreign origin shipped to this country filled with sugar were, after repairs not exceeding 20 per cent of their value, exported filled with American grain. *Held*, not free as of American production.—T. D. 16015, G. A. 3039.

(*c*) Under this paragraph the provision as to the manner of proof is of the essence of the exemption; and the Secretary having promulgated such general regulations, reasonable in their requirements, an importer can not ignore them and obtain the exemption by substituting other evidence satisfactory to the customs officers. Bags claimed to have been exported filled from another port, but of which fact no certificate of the collector is furnished, as required by article 331 of the Treasury regulations, are properly dutiable.—United States *v.* Brewer (92 Fed. Rep., 341), reversing 84 id., 147.

(*d*) Where bags of American manufacture, on being exported to be returned, were marked for identification as required by article 336 of the Treasury regulations, but on their attempted reimportation an examination of sample packages disclosed but 8 per cent having the same marks, they are not free under this paragraph, on other proof that they were of American manufacture.—Ibid.

(*e*) It is the duty of an importer to make affirmative proof of a state of facts relieving his merchandise from duty to which it would otherwise be subject, and to segregate from the same class of goods such portions as are claimed to be free. He can not require the officers to separate free from dutiable goods indiscriminately mingled, and in such case duty should be assessed on all.—Ibid.

(*f*) The original consular certificate described 20,000 bags as shipped by the Glaucus, whereas 7,880 were by the Glaucus and 12,120 by the Cara. The collector admitted the 7,880 and assessed duty on the 12,220. It being shown that the statement in the certificate was caused by a clerical error the collector's action was reversed and the bags admitted free.—T. D. 16536, G. A. 3254.

(*g*) The proviso that "this paragraph shall not apply to any article upon which an allowance of drawback has been made, the reimportation of which is hereby prohibited except upon payment of duties equal to the drawbacks allowed," applies to bags of jute burlap upon which drawbacks were allowed, notwithstanding that they are reimported filled with nondutiable merchandise, such as canary seed.—In re Schallenberger (C. C.), (72 Fed. Rep., 491).

(*h*) Butterine subject to an internal-revenue tax of 2 cents a pound (24 Stat., 840) was exported without payment of the tax, and was reimported without being changed. Duty assessed of 2 cents a pound, the importer also affixing internal-revenue stamps to the amount of 2 cents a pound. He claims that the customs duty ought not to have been assessed. *Held*, that the duty was properly assessed and that the remedy of the importer is an application to the Commissioner of Internal Revenue on Form 38, United States Internal Revenue.—T. D. 14562, G. A. 2354.

(*i*) Car wheels of American manufacture exported as parts of cars, returned worn-out, are free.—T. D. 14740, G. A. 2462.

(*j*) The top, bottom, and sides of boxes were manufactured in America, exported, and returned as boxes filled with oranges and lemons, the end and middle pieces of the boxes being of foreign manufacture. *Held*, that the term "box shook" means all the parts of a box ready to be put together, and less than the whole number of parts does not constitute a shook, that neither the boxes nor the parts which are of American manufacture nor the entire box are

free, but that they are dutiable under paragraph 301 at 30 per cent.—T. D. 11987, G. A. 900; T. D. 11988, G. A. 901.

(*a*) Free entry of certain barrels, boxes, shooks, and baskets refused because the importer has not furnished proof of American manufacture as required by article 382, Customs Regulations, 1884, and Department Circular No. 98, October 20, 1890.—T. D. 12836, G. A. 1432.

(*b*) Orange boxes made of American shooks admitted free.—T. D. 15473, G. A. 2822.

(*c*) Free entry of orange and lemon boxes refused because the importer failed to make proof of identity as required by Article 332, regulations 1892, Circular No. 20, February 5, 1894.—T. D. 15850, G. A. 2950.

(*d*) The decision of the Circuit Court reversed without opinion.—United States *v.* Mercadante (C. C. A.), (72 Fed. Rep., 46).

(*e*) Proofs of American manufacture must be first presented to the collector.—T. D. 12836, G. A. 1432.

(*f*) American photographic plates taken to Japan exposed in a photographic camera, and returned to be developed, have been advanced in value or improved in condition and are not free.—T. D. 14457, G. A. 2303.

(*g*) Upon the reimportation of exported American manufactures, the mere failure to state, in the certificate presented on the entry, that the goods had not been advanced in value, or improved in condition since they left this country, as required by the former Treasury regulations, did not justify the collector in requiring the payment of duties, if the fact that they had not been advanced in value or improved in condition otherwise appeared. The regulation requiring the statement in the certificate was unreasonable, as appears from the fact that it was omitted from the amended regulations, on the ground that it was impossible for foreign customs officials to state such facts from their own knowledge.—Hensel *v.* United States (C. C.), (72 Fed. Rep., 52).

(*h*) Failure to file the certificate required on the reimportation of exported American machines, immediately upon the entry of the goods, does not deprive the importer of the right to reenter them free, if such certificate is filed in a short time.—Hensel *v.* United States (C. C.), (72 Fed. Rep., 52).

(*i*) American wine and whisky exported to Canada and returned without having been withdrawn from the warehouse in Canada. By mistake the merchandise was invoiced by the forwarding agent at Victoria, B. C., as California wine. *Held*, free.—T. D. 13376, G. A. 1756.

(*j*) The Secretary is legally empowered to establish such a regulation as Article 332 (1892).—T. D. 14689, G. A. 2411.

(*k*) Free entry of whisky refused because proof of identity is not established according to article 377, Customs Regulations.—T. D. 13573, G. A. 1845.

The certificate in this case was as follows:

PORT OF HAMILTON, BURMUDA, *June 11, 1891.*

I, James Tucker, receiver-general, do hereby certify that the goods purporting to be described below, imported into this country from New York, were landed at this port, duly entered at the custom-house at this port on the 7th day of August, 1888, ex steamship Trinidad, value declared to be £250 and have been in charge of the custom-house since arrival, and were returned to New York per steamship Orinoco, Halliburton, master, on the 11th day of June, 1891.

In witness whereof I have hereunto set my hand and seal of office this 11th day of June, 1891.

J. TUCKER, *Chief Revenue Officer.*

The certificate duly verified by the United States consul, *Held*, not to be a sufficient compliance with article 332 (1892) to admit whisky under this paragraph.—T. D. 14689, G. A. 2411.

DECISIONS UNDER THE ACT OF 1883.

(*a*) Free entry for iron drums containing ammonia as articles of American manufacture refused because the regulations (T. D. 6235) were not complied with.—T. D. 10412, G. A. 103.

(*b*) Free entry for bagging for American cotton as an American manufacture refused because the proof required by article 382 (1884) is not furnished.—T. D. 10494, G. A. 144.

(*c*) A dredge built in the United States at a cost of $8,000, exported to Canada, where it was used for several years, repaired at a cost of $2,765 and returned to the United States, held not to have been returned in the same condition as exported.—T. D. 10894, G. A. 389.

(*d*) Outside boxes containing gelatine were assessed with their contents and claimed to be free as articles of American manufacture. *Held*, that the boxes are not entitled to free entry because of the manifest failure of the importer to comply with the requirements of the law and regulations.—T. D. 10933, G. A. 428.

(*e*) This paragraph has been repealed by the act of 1890.—T. D. 15070, G. A. 2623.

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*f*) Grain bags, manufactured in this country from imported materials, were exported full of California wheat. The exporter demanded and received the drawback due him on account of the duty which had been collected upon the imported materials out of which the bags were made. Upon the return of the grain bags held that they were entitled to free entry. The power of the Secretary to prescribe rules and regulations does not authorize him to impose a duty not provided for in repayment of the drawback.—Balfour *v.* Sullivan (19 Fed. Rep., 578).

(*g*) A dredge boat which was exported from the United States was again returned, but, before her return, was extensively repaired. The repairs consisted in part in putting in a new dipper and crane, substituting new and much heavier anchors and a more powerful anchor hoist and also in raising her deck to enable her to carry the additional weight. This involved an expenditure amounting to 40 per cent of her value after the work was done. *Held*, that the dredge could not be considered as "returned in the same condition as exported" and that she was therefore subject to duty, notwithstanding that some of the work was done by American labor, and that part of the material used was American material.—United States *v.* Dunbar (C. C. A.) (67 Fed. Rep., 783).

(*h*) Where the usual oath was offered to be made by the importer that the article was the growth and manufacture of this country, and was waived by the deputy collector, as being unnecessary and useless, the duty being claimed on another ground, held that it was only where the collector conceded that the article was entitled to entry duty free, so as to leave only the fact of the American character of the article to be established, that the oath could be material or required by the collector.—Knight *v.* Schell (19 How. Pr., 168; 14 Fed. Cas., 777).

(*i*) Held also that the collector is estopped to set up the omission to make the oath as a defense where it has been waived by his deputy.—Id.

(*a*) Barrels manufactured in this country and sent to Cuba and there filled with molasses and brought back are not liable to duty. The fact of their being filled with molasses does not destroy their character of "growth or manufacture of this country" nor that they are not "in the same condition;" they are barrels still, whether filled with well water or molasses. Overruled (24 How., 526).—Knight *v.* Schell (19 How, Pr., 168; 14 Fed. Cas., 777).

(*b*) Barrels sent empty from the United States and returned to their owners filled with molasses do not return in the same condition in which they were exported within the meaning of section 47 of the act of March 2, 1799, and section 9, act of August 30, 1842 (5 Stat., 560), July 30, 1846 (9 Stat., 49), and their value should therefore be assessed in the computation of duties on imported molasses.—Knight *v.* Schell (24 How., 526).

(*c*) The inference is against a party claiming that imported goods are American products entitled to entry free of duty.—Kidd *v.* Swartwout (10 Hunt, Mer. Mag., 81; 14 Fed. Cas., 457).

(*d*) The right to reimport exported American products free of duty is not affected by a sale of a part thereof in a foreign market.—Id.

1897 **484.** Asbestos, unmanufactured.

1894 388. Asbestos, unmanufactured.

1890 494. Asbestos, unmanufactured.

1883 598. Asbestos, unmanufactured.

DECISIONS UNDER PARAGRAPH 484, ACT OF 1897.

(*e*) Asbestos fiber, which has been separated from asbestos rock by mechanical processes and which contains portions of nonfibrous rock, is free as asbestos unmanufactured and not dutiable under paragraph 448 as a manufacture of asbestos.—T. D. 22937, G. A. 4903.

DECISIONS UNDER THE ACT OF 1894.

(*f*) Amphibole asbestos in fibrous form is free as asbestos unmanufactured and is not dutiable as manufactured.—T. D. 16850, G. A. 3369.

DECISIONS UNDER THE ACT OF 1890.

(*g*) Asbestos fiber with a slight admixture of bits of dark-gray rock held to be free.—T. D. 11828, G. A. 819.

1897 **485.** Ashes, wood and lye of, and beet-root ashes.

1894 389. Ashes, wood and lye of, and beet-root ashes.

1890 495. Ashes, wood and lye of, and beet-root ashes.

1883 593. Wood ashes, and lye of, and beet-root ashes.

1897 **486.** Asafetida.

1894 391. Asafetida.

1890 497. Asefetida.

1883 520. Assafœtida.

1897 **487.** Balm of Gilead.

1894 393. Balm of Gilead.

1890 498. Balm of Gilead.

1883 500. Balm of Gilead.

1897 **488.** Barks, cinchona or other, from which quinine may be extracted.

1894 394. Barks, cinchona or other, from which quinine may be extracted.

1890 499. Barks, cinchona or other, from which quinine may be extracted.

1883 521. Barks, cinchona, or other barks, used in the manufacture of quinia.

1897 **489.** Baryta, carbonate of, or witherite.

1894 395. Baryta, carbonate of, or witherite, * * * .

1890 500. Baryta, carbonate of, or witherite.

1883 603. Baryta, carbonate or witherite.

DECISIONS UNDER PARAGRAPH 489, ACT OF 1897.

(*a*) Ground carbonate of baryta or witherite is free.—T. D. 19947, G. A. 4243.

(*b*) This provision is not limited to the particular kind of carbonate of baryta known as witherite, but includes all carbonates of baryta, whether known by the name of witherite or not.—Gabriel *v.* United States (121 Fed. Rep., 208), reversing T. D. 23364, G. A. 5026, followed; T. D. 24331, G. A. 5314.

1897 **490.** Beeswax.

1894 397. Beeswax.

1890 502. Beeswax.

1883 2. Beeswax, twenty per centum ad valorem.

1897 **491.** Binding twine: All binding twine manufactured from New Zealand hemp, istle or Tampico fiber, sisal grass, or sunn, or a mixture of any two or more of them, of single ply and measuring not exceeding six hundred feet to the pound: *Provided*, That articles mentioned in this paragraph if imported from a country which lays an import duty on like articles imported from the United States, shall be subject to a duty of one-half of one cent per pound.

1894 399. All binding twine manufactured in whole or in part from New Zealand hemp, istle or Tampico fiber, sisal grass, or sunn, or single ply and measuring not exceeding six hundred feet to the pound, and manila twine not exceeding six hundred and fifty feet to the pound.

1890 362. * * * all binding twine manufactured in whole or in part from istle or Tampico fiber, manila, sisal grass, or sunn, seven-tenths of one cent per pound; * * *

1883 [No corresponding provision.]

1897 **492.** Bells, broken, and bell metal broken and fit only to be remanufactured.

1894 398. Bells, broken, and bell metal broken and fit only to be remanufactured.

1890 503. Bells, broken, and bell metal broken and fit only to be remanufactured.

1883 651. Bells, broken, and bell metal broken and fit only to be remanufactured.

1897 **493.** Birds, stuffed, not suitable for millinery ornaments.

1894 [No corresponding provision.]

1890 499. Barks, cinchona or other, from which quinine may be extracted.

1890 504. Birds, stuffed, not suitable for millinery ornaments, * * * .

1883 652. Birds, stuffed.

DECISIONS UNDER PARAGRAPH 493, ACT OF 1897.

(*c*) Birds which have been stuffed with cotton or tow but not wired but so prepared as to preserve their natural shape and appearance and imported in the interest of science are free of duty under this provision.—T. D. 28049, G. A. 6572.

(*a*) Stuffed ducklings and chicks used as Easter ornaments and in trimming candy boxes are free of duty under this provision.—Morimura *v.* United States (141 Fed. Rep., 383; T. D. 25872), reversing T. D. 25234, G. A. 5655, followed; T. D. 26064, G. A. 5930.

1897 **494.** Birds and land and water fowls.

1894 401. Birds and land and water fowls.

1890 505. Birds and land and water fowls.

1883 653. Birds, and land and water fowls.

DECISIONS UNDER PARAGRAPH 494, ACT OF 1897.

(*b*) Wild geese are free as "birds and land and water fowls" and are not dutiable as poultry.—T. D. 23505, G. A. 5074.

(*c*) Domestic geese are poultry.—T. D. 23616, G. A. 5103.

(*d*) Swans are not dutiable as poultry under paragraph 278 but are free as "birds and land and water fowls."—T. D. 23767, G. A. 5154.

(*e*) Plymouth Rock hens are not free under this provision.—T. D. 25132, G. A. 5619.

(*f*) This paragraph is not restricted in its operation to live birds, and dead wild pigeons are free thereunder.—T. D. 25360, G. A. 5702.

(*g*) Live geese raised on Canadian farms and collected therefrom for importation to the United States are dutiable as poultry. The fact that an undetermined number of the importation may be hybrids resulting from the mingling of the wild Canadian goose with the domestic goose and having some characteristics of the wild species deemed not sufficient to entitle the importation to free entry under this paragraph.—T. D. 28345, G. A. 6646.

(*h*) Guinea fowls and turkeys claimed to have been imported from Italy but not proved to be found there in a wild state are dutiable as poultry and not free as birds and land and water fowls.—T. D. 28652, G. A. 6701.

(*i*) Peacocks, not being ordinary barnyard fowls, are free under this provision.—Ibid.

DECISIONS UNDER THE ACT OF 1890.

(*j*) Wild ducks, dressed, are free. This paragraph makes no limitation as to the condition of water fowls.—T. D. 10917, G. A. 412.

(*k*) Dead game birds are free.—T. D. 13678, G. A. 1916.

1897 **495.** Bismuth.

1894 402. Bismuth.

1890 506. Bismuth.

1883 654. Bismuth.

DECISIONS UNDER THE ACT OF 1890.

(*l*) Subnitrate of bismuth is not free.—T. D. 11227, G. A. 586.

1897 **496.** Bladders, and all integuments and intestines of animals and fish sounds, crude, dried or salted for preservation only, and unmanufactured, not specially provided for in this Act.

1894 403. Bladders, and all integuments of animals, and fish sounds or bladders, crude, salted for preservation, and unmanufactured, not specially provided for in this act.

1890 507. Bladders, including fish-bladders or fish-sounds, crude, and all integuments of animals not specially provided for in this act.
602. Guts, salted.

1883 { 655. Bladders, crude, and all integuments of animals not specially enumerated or provided for in this act.
515. Fish-sounds or fish-bladders.
715. Guts, salted.

DECISIONS UNDER PARAGRAPH 496, ACT OF 1897.

(*a*) Fish livers are not free.—T. D. 18744, G. A. 4057.

(*b*) Fish sounds cut open and cleaned and dried in the sun but not bleached or pressed are free as crude.—T. D. 22620, G. A. 4811.

(*c*) Fish sounds cleaned and dried are dutiable as isinglass under paragraph 23.—T. D. 23562, G. A. 5094.

(*d*) Fish sounds which have been cut open, cleaned, and dried for purposes of preservation, but not further prepared, and which in their imported condition are not suitable for the purposes for which isinglass is used, are exempt from duty under the provision in this paragraph for "fish sounds, crude, dried or salted for preservation only, and unmanufactured, not specially provided for" in said act and are not dutiable as prepared fish sounds under paragraph 23.—T. D. 22620, G. A. 4811, followed; T. D. 23562, G. A. 5094, distinguished; T. D. 23950, G. A. 5195.

(*e*) Fish sounds scraped, split, washed, cleaned, and dried, and invoiced at from 25 to 35 cents per pound, used entirely for food, are dutiable as prepared fish sounds and not as crude fish sounds. Cases reviewed.—United States *v.* Bestard (T. D. 28234).

DECISIONS UNDER THE ACT OF 1894.

(*f*) Tendons of the kangaroo are not integuments.—T. D. 18543, G. A. 3999.

DECISIONS UNDER THE ACT OF 1890.

(*g*) Fish bladders split and dried but in a crude condition are free.—T. D. 13549, G. A. 1821.

1897 **497.** Blood, dried, not specially provided for.

1894 404. Blood, dried.

1890 508. Blood, dried.

1883 501. Blood, dried.

1897 **498.** Bolting cloths composed of silk, imported expressly for milling purposes, and so permanently marked as not to be available for any other use.

1894 407. Bolting-cloths, especially for milling purposes, but not suitable for the manufacture of wearing apparel.

1890 510. Bolting cloths, especially for milling purposes, but not suitable for the manufacture of wearing apparel.

1883 657. Bolting-cloths.

DECISIONS UNDER THE ACT OF 1894.

(*h*) Copper wire gauze manufactured especially for milling purposes, not suitable for the manufacture of wearing apparel and commercially known as bolting cloth, is free and not dutiable as a manufacture of metal.—T. D. 17496, G. A. 3635; affirmed in U. S. *v.* Markt (124 Fed. Rep., 1012).

DECISIONS UNDER THE ACT OF 1890.

(*i*) Certain goods suitable for ruchings and trimmings held not free as bolting cloth.—T. D. 10798, G. A. 351.

(*a*) A thin, gauze-like, unbleached silk tissue, of very light weight, quite transparent, from 18 to 24 inches wide, is not free as bolting cloth.—T. D. 12554, G. A. 1238.

DECISIONS UNDER THE ACT OF 1883.

(*b*) Bolting cloth made of silk and cotton, silk chief value, used for milling purposes, is free and not dutiable as a manufacture of silk.—In re Van Blankenstein (49 Fed. Rep., 220).

(*c*) Bolting cloth which is to be used for decorative purposes and for that reason is manufactured in narrower widths than that generally required for milling purposes (48 inches), is free, notwithstanding the fact that this use and method of manufacture arose after the passage of this act; and it is not dutiable as a manufacture of silk. 49 Fed. Rep., 220, affirmed.—In re Van Blaukenstein (C. C. A.) (56 Fed. Rep., 474).

1897 **499.** Bones, crude, or not burned, calcined, ground, steamed, or otherwise manufactured, and bone dust or animal carbon, and bone ash, fit only for fertilizing purposes.

1894 408. Boues, crude, or not burned, calcined, ground, steamed, or otherwise manufactured, and bone dust or animal carbon, and bone ash, fit only for fertilizing purposes.

1890 511. Bones, crude, or not burned, calcined, ground, steamed, or otherwise manufactured, and bone-dust or animal carbon, and bone ash, fit only for fertilizing purposes.

1883 502. Bones, crude, not manufactured, burned, calcined, ground, or steamed.
503. Bone-dust and bone-ash for manufacture of phosphate and fertilizers.
504. Carbon, animal, fit for fertilizing only.

DECISIONS UNDER THE ACT OF 1894.

(*d*) Bone dust of the sizes known as numbers three and four and smaller is designed to be used expressly for manure or in enriching the soil or fertilizing the land, fit only for fertilizing purposes, is free and not dutiable as a manufacture of bone.—T. D. 17256, G. A. 3518.

DECISIONS UNDER THE ACT OF 1890.

(*e*) Refuse bone black, an animal carbon fit only for fertilizing purposes, is free and not dutiable as a nonenumerated manufactured article.—T. D. 14700, G. A. 2422.

DECISIONS UNDER THE ACT OF 1883.

(*f*) Bone black made by subjecting bones, after being steamed and cleaned, to destructive distillation by heat in close vessels until all is expelled but the carbon, and then crushing that and assorting the pieces into proper sizes for clarifying sugar, is not free.—Harrison *v.* Merritt (23 Fed. Rep., 653).

1897 **500.** Books, engravings, photographs, etchings, bound or unbound, maps and charts imported by authority or for the use of the United States or for the use of the Library of Congress.

1894 412. Books, engravings, photographs, etchings, bound or unbound, maps and charts imported by authority or for the use of the United States or for the use of the Library of Congress.

1890 514. Books, engravings, photographs, etchings, bound or unbound, maps and charts imported by authority or for the use of the United States or for the use of the Library of Congress.

659. Books, maps, and charts imported by authority or for use of the
1883 United States or for the use of the Library of Congress; but the duty shall not have been included in the contract of price paid.

DECISIONS UNDER THE ACT OF 1890.

(*a*) Engravings imported for and deposited in the Library of Congress for copyright purposes are free.—T. D. 14171, G. A. 2170.

501. Books, maps, music, engravings, photographs, etchings, bound or unbound, and charts, which shall have been printed more than twenty years at the date of importation, and all hydrographic charts, and pub-
1897 lications issued for their subscribers or exchanges by scientific and literary associations or academies, or publications of individuals for gratuitous private circulation, and public documents issued by foreign Governments.

410. Books, engravings, photographs, bound or unbound, tachings, music, maps, and charts, which shall have been printed more than twenty years at the date of importation, and all hydrographic charts, and sci-
1894 entific books and periodicals devoted to original scientific research, and publications issued for their subscribers by scientific and literary associations or academies, or publications of individuals for gratuitous private circulation and public documents issued by foreign Goverunents.

512. Books, engravings, photographs, bound or unbound etchings, maps,
1890 and charts, which shall have been printed and bound or manufactured more than twenty years at the date of importation.

658. Books, eugravings, bound or unbound, etchings, maps, and charts,
1883 which shall have been printed and manufactured more than twenty years at the date of importation.

DECISIONS UNDER PARAGRAPH 501, ACT OF 1897.

(*b*) (1) Boxes of samples of wood with descriptive lists pasted on box cover; (2) albums containing samples of yarns dyed in various coal-tar colors, with descriptive texts; (3) folders containing samples of dyed cloths, with descriptive texts; (4) books containing samples of cloths dyed in various aniline colors, with descriptive texts and directions for dyeing, are not free as publications for gratuitous distribution. The articles were assessed under paragraphs 403 and 405.—T. D. 20514, G. A. 4325.

(*c*) Small samples of cloth goods arranged on cardboards, with printed descriptions of the goods around the samples and the boards folded into book form, with short explanations at the beginning, for gratuitous distribution, are not free. Sustaining T. D. 20514, G. A. 4325.—Matheson *v.* United States (C. C.), (99 Fed. Rep., 261).

(*d*) Trade pamphlets for general distribution are not publications of individuals for private circulation and are not entitled to free entry under this paragraph.—T. D. 23198, G. A. 4974.

DECISIONS UNDER THE ACT OF 1894.

(*e*) Books exempt under this paragraph are only those of or devoted to original scientific research.—T. D. 16011, G. A. 3035.

(*f*) The Diagnosis of the Diseases of the Heart and Thoracic Aorta (Samson), Scott's Analytical Geometry, Price's Electrical Resistance, Hamilton's Pathology, Wundt's Psychology, Strasburger's Practical Botany, Kelland and Tait's Quaternions, and Gangee's Physiological Chemistry, are the results of or devoted to original scientific research and are free.—T. D. 16011, G. A. 3035.

(*g*) Pictorial atlas of skin diseases held free as a book devoted to scientific research.—T. D. 17647, G. A. 3695.

(*a*) Outlines of Practical Physiology; The Metallurgy of Gold; A Text-Book on Coal Mining; Oils, Fats, Waxes, and their Manufactured Products; Clinical Diagnosis; The Essentials of Histology; An Introduction to the Study of Metallurgy; Kirk's Handbook of Physiology; Annual Report of the Alliance Israelite; and the Druggists' General Receipt Book are not scientific books devoted to original research and are not free.—T. D. 16011, G. A. 3035.

(*b*) The word "books" as used in this paragraph can not be given such a narrow construction as to exclude the unbound sheets of a scientific book.—In re Hempstead (C. C.), (95 Fed. Rep., 967); affirmed (C. C. A.), 103 Fed. Rep., 197).

(*c*) The fact that the author of a medical work quotes largely from the writings of others does not deprive his book of its character as one of original scientific research. A text-book on the diseases of the ear and adjacent organs by Dr. Adam Politzer is free.—Id.

(*d*) Printed sheets of a literary work of original scientific research (Politzer on the Ear) are free though imported without being bound or stitched together.—Read *v.* Certain Merchandise (C. C. A.), 103 Fed. Rep., 197).

(*e*) Books published by an individual for gratuitous private circulation are free, though such distribution was intended to promote the sale of an article manufactured by the publisher.—Schieffelin *v.* United States (C. C. A.), (84 Fed. Rep., 880).

DECISIONS UNDER THE ACT OF 1890.

(*f*) Books printed and bound more than twenty years ago are free notwithstanding that they have been recently rebound.—T. D. 10931, G. A. 426, reversed; T. D. 13593, G. A. 1865.—In re Boston Book Company (C. C.), (50 Fed. Rep., 914).

502. Books and pamphlets printed exclusively in languages other than
1897 English; also books and music, in raised print, used exclusively by the blind.

411. Books and pamphlets printed exclusively in languages other than
1894 English; also books and music, in raised print, used exclusively by the blind.

513. Books and pamphlets printed exclusively in languages other than
1890 English; also books and music, in raised print, used exclusively by the blind.

1883 [Not enumerated. Dutiable under paragraph 384, page 564.]

DECISIONS UNDER PARAGRAPH 502, ACT OF 1897.

(*g*) Books comprising tariff laws of Germany and Spain bound together and printed in foreign languages, although advertising mediums, are free.—T. D. 19533, G. A. 4196.

(*h*) Unbound books without covers but otherwise complete, and folded ready for binding, are books within the meaning of this paragraph and, when printed exclusively in a foreign language, are free.—Read *v.* Certain Merchandise Imported by O. G. Hempstead & Son (103 Fed. Rep., 197), followed; T. D. 23177, G. A. 4963.

(*i*) Catholic hymn books printed in French and Latin are specially provided for in this paragraph and are free.—T. D. 23194, G. A. 4970.

(*j*) German books with English advertisements on the cover are not free of duty under this paragraph.—T. D. 23424, G. A. 5049.

(*a*) Calendars in book or pamphlet form, printed exclusively in a language other than English, having a page devoted to each month, and showing the day, week, and festival or holiday falling on each day, are free under this paragraph. It is not necessary that books or pamphlets shall contain connected sentences to fall there within.—T. D. 24735, G. A. 5450.

(*b*) Portfolios made up of loose, unbound sheets, comprising 29 pages of heliographic pictures, the only text being an index, are not books printed exclusively in a foreign language.—T. D. 24743, G. A. 5454.

(*c*) Calendar blocks made up of sheets of paper, one for each day in the year, not bound in book form, are not books or pamphlets. Small books or booklets printed exclusively in a foreign language are free under the provision of this paragraph for books.—T. D. 24777, G. A. 5469.

(*d*) Lithographic books for children's use with text in a foreign language are dutiable under paragraph 400.—T. D. 25253, G. A. 5663.

(*e*) Books and portfolios made up largely of illustrations of architectural, decorative, and industrial art and the like, but containing descriptive text exclusively in a foreign language in addition to the ordinary index, are free of duty under this paragraph.—T. D. 25428, G. A. 5725.

(*f*) Books of printed music the only text in which consists of an index and occasional notes for the guidance of the performer printed in a foreign language are not free as books printed exclusively in a language other than English.—T. D. 24154, G. A. 5256.

(*g*) Portfolios containing loose sheets of architectural illustrations with from four to twelve loose sheets of printed matter in a foreign language held to be free of duty as books printed exclusively in languages other than English.—Downing *v.* United States (130 Fed. Rep., 393; T. D. 25182).

(*h*) Architectural portfolios containing eighteen or twenty pages of illustrations with a preface of fifteen lines in the German language held to be free of duty as books printed exclusively in languages other than English.—Downing *v.* United States (140 Fed. Rep., 92; T. D. 26518).

DECISIONS UNDER THE ACT OF 1894.

(*i*) Two German publications, a story paper and a humorous weekly, held not to be books or pamphlets.—T. D. 16726, G. A. 3314.

(*j*) Sheets of lithographed maps and sheets of index in printed Latin text, designed to be made into atlases, are not books or pamphlets.—T. D. 18731, G. A. 4044.

(*k*) Books of music printed exclusively in the German language are free and dutiable under paragraph 311 as music. T. D. 16725, G. A. 3313; reversed T. D. 22094, G. A. 4677.—Fisher *v.* United States (C. C.), (99 Fed. Rep., 260).

DECISIONS UNDER THE ACT OF 1890.

(*l*) Printed wood cuts intended to form a part of pamphlets in the German language are free.—T. D. 11840, G. A. 831.

(*m*) An unbound book contained loose in board covers, consisting of frontispiece, index, and preface, eight pages, twenty pages of printed German text and twenty pictures produced by lithographic process, the text descriptive of the pictures, used as studies for house decorators and architects are free.—T. D. 12321, G. A. 1093.

(*a*) An unbound and arbitrary collection of separate and distinct pictures does not constitute a book, and such pictures with description at the foot of each picture printed in German is not free.—T. D. 12322, G. A. 1094.

(*b*) Lithographic prints being Sunday school cards printed in the Norwegian language are not free, not being books or pamphlets.—T. D. 12573, G. A. 1257.

(*c*) New testaments printed wholly in Chinese are free.—T. D. 12578, G. A. 1262.

(*d*) Spanish grammars held to be free, though the statement as to copyright, name of publisher, etc., is in English.—T. D. 12584, G. A. 1268.

(*e*) Rococo (Cuvilles), Gedenke Mein (Hoffman), Modern Ornamental Werke (Hanptman), Das Kunstgewerbe, Farbige Flach Ornamentum, and Weiner Schmeidewerk, collections of lithographic prints, are not books.—T. D. 13343, G. A. 1723.

(*f*) Norwegian Veritas, yearly volumes consisting of the registry of Norwegian vessels, a statement of their tonnage, condition, etc., the title printed in Norwegian, but the subject-matter in English, is not free. It is not material that the work is printed exclusively in Norwegian and then translated.—T. D. 13353, G. A. 1733.

(*g*) Books containing sample leaves of various kinds of paper, the advertisements being in German, English, Spanish, and French, are not free.—T. D. 14639, G. A. 2397.

(*h*) Music for German operas and oratorios, the words exclusively in German, are free.—T. D. 11340, G. A. 623.

(*i*) Hymn books with the preface, the title of each hymn and the tune printed in English and the remainder in Chinese, are not free.—T. D. 12578, G. A. 1262.

(*j*) Sheets of music are not books or pamphlets and, though printed wholly in language other than English, are not free.—T. D. 12582, G. A. 1266.

(*k*) Printed music, the printed texts including the words of the songs, instructions, etc., in words other than English, are free.—T. D. 12804, G. A. 1400.

(*l*) Instruments of music containing no printed texts other than the marks of expression to indicate to the performer the manner of performing the composition are not books printed in language other than English.—T. D. 12807, G. A. 1403.

(*m*) Certain books of music with songs in German text held to be free; others in which the text was merely incidental held dutiable.—T. D. 13323, G. A. 1703.

(*n*) Certain sheet music with song in German text held not to be free as books or pamphlets.—T. D. 13797, G. A. 1991.

503. Books, maps, music, photographs, etchings, lithographic prints, and charts, specially imported, not more than two copies in any one invoice, in good faith, for the use or by order of any society or institution incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use or by order of any college, academy, school, or seminary of learning in the United States, or any State or public library, and not for sale, subject to such regulations as the Secretary of the Treasury shall prescribe.

1897

413. Books, maps, music, lithographic prints, and charts, specially imported, not more than two copies in any one invoice, in good faith, for the use of any society incorporated or established for educational, philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use or by order of any college, academy, school, or seminary of learning in the United States, or any State or public library, subject to such regulations as the Secretary of the Treasury shall prescribe.

1894

515. Books, maps, lithographic prints, and charts, specially imported, not more than two copies in any one invoice, in good faith, for the use of any society incorporated or established for educational, philosophical,
1890 literary, or religious purposes, or for the encouragement of the fine arts, or for the use or by order of any college, academy, school, or seminary of learning in the United States, subject to such regulations as the Secretary of the Treasury shall prescribe.

660. Books, maps, and charts specially imported, not more than two copies in any one invoice, in good faith, for the use of any society incor-
1883 porated or established for philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use or by order of any college, academy, school, or seminary of learning in the United States.

DECISIONS UNDER PARAGRAPH 503, ACT OF 1897.

(*a*) Heliographic prints are free as photographs when imported for societies.—T. D. 19899, G. A. 4229.

(*b*) A law library belonging to a library association and designed for the use of its members is not a public library nor is the association one established solely for educational or literary purposes.—T. D. 21903, G. A. 4627.

(*c*) A law library owned by the Plymouth County Law Library Association, in Plymouth County, Mass., a corporation organized under chapter 40, Statutes of Massachusetts and amendments, by virtue of which said library is supported out of the public funds and opened to the use of every inhabitant of the county, is a public library, and law books specially imported for such library, not more than two copies of each book being included in one invoice, are free.—T. D. 22079, G. A. 4673.

(*d*) Public use, what constitutes.—The essential feature of a public use is that it is not confined to privileged individuals but is open to the indefinite public. If the use is of such a nature as concerns the public and the right to its enjoyment is open to the public upon equal terms the use will be public whether compensation be exacted or not.—T. D. 22585, G. A. 4795.

(*e*) Public law library. A law library owned by the Law Association of Philadelphia, a corporation organized pursuant to the laws of Pennsylvania, which, by virtue of the character of incorporation and the by-laws established thereunder, is open to the use of judges of the courts, resident and nonresident members of the bar, other public officials, law students, and by special permission to private citizens, said library being supported in part out of the public funds and in part by the subscriptions and dues of its members, is a public library within the meaning of this paragraph.—Id.

(*f*) Law books specially imported for such library are free.—Id.

(*g*) It seems that corporations of this character which are supported in part by public taxes hold the books purchased by them as trustees and not otherwise, and that the county has such an interest in the library as to be able to restrain a sale of such books. Chester County Law Library *v.* Chester County, Chester County Reports (Pa.), 181.—Id.

(*h*) The Association of the Bar of the City of New York is not a public library within the meaning of this paragraph and books imported for it are not free.—T. D. 22662, G. A. 4822.

(*i*) County law library associations organized and maintained under Revised Laws of Maine, chapter 55, which provides for the organization of such associations and that their libraries shall be kept in rooms in the court-houses provided by the counties, and shall be open to all the people of such counties, and to the support of which certain fees and fines are devoted, are State insti-

tutions and the library of each is a State library within the meaning of this paragraph.—Little *v.* United States (C. C.) (104 Fed. Rep., 540).

(*a*) The Rittenhouse Club of Philadelphia held not to be entitled to import books free of duty under this paragraph, not being a society or institution established "solely" for the purposes therein specified.—United States *v.* Vandiver (122 Fed. Rep., 740).

(*b*) The Society of the Sons of the Revolution is an institution entitled to the privileges of this paragraph, allowing free entry of books, etc., for a "society or institution incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts," etc. Statutes of the same general character as this paragraph are to be construed liberally, being designed for the promotion of an important public object.—T. D. 23718, G. A. 5134.

(*c*) The privilege of free entry of books, maps, etc., is expressly extended by the language of this paragraph to private schools and academies and is not confined to incorporated institutions.—T. D. 23906, G. A. 5185.

(*d*) A law library association which extends privileges only to certain classes of people, and the terms of whose constitution necessarily limits the membership, is not a public library within the meaning of this paragraph, and law books imported for such library are properly dutiable under paragraph 403 as books not specially provided for. The use of a public library must not be confined to privileged individuals, but must be open to the enjoyment of the indefinite public, in order to give the library a public character. Whether compensation is exacted or not is immaterial so long as all the public are on equal terms.—T. D. 26899, G. A. 6225.

DECISIONS UNDER THE ACT OF 1894.

(*c*) Branches of public libraries in separate sections of the same city, with distinct collections of books and catalogues, held to be separate libraries.—T. D. 18797, G. A. 4064.

DECISIONS UNDER THE ACT OF 1890.

(*f*) Bound copies of oratorios, operas, and instrumental music, imported for the Brooklyn Library, are free as books.—T. D. 12229, G. A. 1043.

504. Books, libraries, usual and reasonable furniture, and similar household effects of persons or families from foreign countries, all the foregoing if actually used abroad by them not less than one year, and not intended for any other person or persons, nor for sale.

1897

414. Books, libraries, usual furniture, and similar household effects of persons or families from foreign countries, if actually used abroad by them not less than one year, and not intended for any other person or persons, nor for sale.

1894

516. Books, or libraries, or parts of libraries, and other household effects of persons or families from foreign countries, if actually used abroad by them not less than one year, and not intended for any other person or persons, nor for sale.

1890

662. Books, household effects, or libraries, or parts of libraries, in use, of persons or families from foreign countries, if used abroad by them not less than one year, and not intended for any other person or persons, nor for sale.

1883

DECISIONS UNDER PARAGRAPH 504, ACT OF 1897.

(*g*) An old violin in actual use by the owner abroad for over two years is free as a "household effect," but not under paragraph 697, as a "personal

effect," similar to "wearing apparel, articles of personal adornment, etc."—T. D. 19529, G. A. 4192.

(*a*) A sucking colt of a mare that is one of a team of horses entitled to free entry under this provision should also be admitted free of duty.—T. D. 25196, G. A. 5642.

(*b*) Automobiles are properly classed as household effects.—T. D. 27967, G. A. 6557.

(*c*) If an automobile has been used abroad for several different periods aggregating a year the condition in respect to the operation of the use abroad is satisfied.—Ibid.

(*d*) Repairs to an automobile made simply for the purpose of keeping the machine in proper condition for ordinary use, amounting to less than 5 per cent of the cost of the machine and not substantially affecting the identity of the article, are to be admitted free of duty under this paragraph.—Ibid.

(*e*) Automobiles may properly be classed as household effects, and it is not required that their use abroad for not less than one year shall be continuous. If it has been for several periods aggregating a year the conditions of the law are satisfied.—Hillhouse *v.* United States (152 Fed. Rep., 163; T. D. 27831).

(*f*) In respect to an automobile used abroad more than one year which had been subjected to extensive repairs shortly before importation, it was held that so much of the machine as was a new manufacture which had not been used abroad for a year was dutiable, but the rest, including the cost of overhauling, oiling, cleaning, readjusting, and regulating, was free of duty as household effects used abroad more than one year. T. D. 25768, G. A. 5849, affirmed in 142 Fed. Rep., 303 (T. D. 27003), reversed.—Hillhouse *v.* United States (152 Fed. Rep., 163; T. D. 27831).

(*g*) A single article may for purposes of classification under a tariff law be constructively separated into parts and subjected to different classifications.—Hillhouse *v.* United States (152 Fed. Rep., 163; T. D. 27831).

DECISIONS UNDER THE ACT OF 1894.

(*h*) The fact that books were not used abroad by the owner and importer for a period of at least one year excludes them from exemption under this paragraph. It avails nothing how long they may have been used by any other person.—T. D. 16481, G. A. 3234.

(*i*) Horses and carriages, harness and saddlery, are free as household effects.—T. D. 16730, G. A. 3318.

(*j*) Horses and dogs owned by the importer for more than a year prior to their importation, the horses used for pleasure driving, and the horses and dogs being part of his household establishment and not being intended for any other person or for sale, are free and not dutiable as animals.—T. D. 17168, G. A. 3485.

(*k*) A piano purchased and used abroad seven months is not free as household effects.—T. D. 16347, G. A. 3176.

DECISIONS UNDER THE ACT OF 1890.

(*l*) Household effects are things which attach to, or directly belong to, the economy of the family, which relate to family life, to the home and domestic management, and are to articles which belong to or are associated with public

affairs or matters of a business nature, or connected with the professional avocation or other gainful pursuit.—T. D. 12001, G. A. 914.

(*a*) A bicycle is not free as household effects.—T. D. 12648, G. A. 1297.

(*b*) Cooking utensils and other household effects belonging to a person dying abroad may be brought in free by his widow and children, the possession of the husband inuring to the benefit of his wife and children. If not free as household effects, then they are free as personal effects.—T. D. 13369, G. A. 1749.

(*c*) Guns are not household effects.—T. D. 15315, G. A. 2749.

(*d*) A physician's horse and carriage are not household effects.—T. D. 12001, G. A. 914.

(*e*) Horses used by Sandow in his exhibitions are not free as household effects.—T. D. 14850, G. A. 2533.

(*f*) Family carriage horses used as such abroad are free as household effects.—Sandow *v.* United States (C. C.), (84 Fed. Rep., 146.)

(*g*) Silver knives, forks, and spoons, owned by the family of the importer more than a century and presented to him by his father seven years ago, but left with the father, and not used by the owner since his ownership, are not free as household effects.—T. D. 15240, G. A. 2733.

(*h*) Pianos are household effects.—T. D. 14690, G. A. 2412.

(*i*) Photographic and lithographic pictures, and other articles made of marble, held not to be household effects actually used abroad not less than one year.—T. D. 16428, G. A. 3217.

DECISIONS UNDER THE ACT OF 1883.

(*j*) Carriage and harness held not to be free, there being no evidence of use abroad.—T. D. 11021, G. A. 464.

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*k*) A carriage in use abroad for a year, by its owner, who brought it to this country for his own use here, and not for another person nor for sale, is household effects and free.—Arthur *v.* Morgan (112 U. S., 495.)

1897 **505.** Brass, old brass, clippings from brass or Dutch metal, all the foregoing fit only for remanufacture.

1894 159. Brass, in bars or pigs, old brass, clippings from brass or Dutch metal, and old sheathing or yellow metal, fit only for remanufacture, ten per centum ad valorem.

1890 189. Brass, in bars or pigs, old brass, clippings from brass or Dutch-metal, and old sheathing, or yellow metal, fit only for remanufacture, one and one-half cents per pound.

1883 187. Brass, in bars or pigs, old brass, and clippings from brass or Dutch metal, one and one-half cent per pound.

DECISIONS UNDER PARAGRAPH 505, ACT OF 1897.

(*l*) Clippings from Dutch metal, fit only for remanufacture, are free of duty and are not dutiable under paragraph 193 as manufactures of metal.—T. D. 23471, G. A. 5063.

(*m*) Brass skimmings, a variety of scrap brass, fit only for remanufacture, is free of duty.—T. D. 23873, G. A. 5180.

DECISIONS UNDER THE ACT OF 1894.

(*a*) Certain merchandise found to be old brass, dutiable as such, and not as composition metal.—T. D. 17848, G. A. 3782.

DECISIONS UNDER THE ACT OF 1890.

(*b*) Red brass, a composition metal of a light reddish tint, held to be brass in bars or pigs.—T. D. 10865, G. A. 360.

(*c*) Pigs or bars of metal, the metal an alloy of zinc, manganese, and copper, zinc predominating in quantity and value, are not brass.—T. D. 12982, G. A. 1533.

1897 **506.** Brazil paste.

1894 416. Brazil paste.

1890 517. Brazil paste.

1883 522. Brazil paste.

DECISIONS UNDER PARAGRAPH 506, ACT OF 1897.

(*d*) Brazil paste is an unknown commodity, and Brazilian cement, so-called, is not free under this paragraph.—T. D. 27714, G. A. 6477.

1897 **507.** Brazilian pebble, unwrought or unmanufactured.

1894 418. Brazilian pebble, unwrought or unmanufactured

1890 519. Brazilian pebble, unwrought or unmanufactured.

1883 665. Brazil pebbles for spectacles, and pebbles for spectacles rough.

DECISIONS UNDER PARAGRAPH 507, ACT OF 1897.

(*e*) Unground and unpolished disks or slabs of Brazilian or Scotch pebble, sawed out of the native block, with the edges chipped or rough, are exempt from duty under this paragraph, as "Brazilian pebble, unwrought or unmanufactured," and are not dutiable as "lenses of glass or pebble, ground and polished," etc., under paragraph 109.—T. D. 23956, G. A. 5197.

DECISIONS UNDER THE ACT OF 1883.

(*f*) Spectacle lenses made from Brazil or Scotch pebbles, imported with rough or unfinished edges, and commercially known as pebbles for spectacles, rough, are free and not dutiable as a manufacture of glass or of which glass is the component material of chief value, not otherwise specially enumerated or provided for.—Young *v.* Spalding (24 Fed. Rep., 22).

1897 **508.** Breccia, in block or slabs.

1894 419. Breccia, in block and slabs.

1890 520. Breccia, in block or slabs.

1883 663. Breccia, in block or slabs.

DECISIONS UNDER PARAGRAPH 508, ACT OF 1897.

(*g*) A species of limestone or marble, crystallized, micaceous in appearance, and composed of broken fragmentary material of a violent or bluish gray color, the cemented fragments of limestone being of an angular character, sometimes called "brèche violette" is free as breccia, and not subject to classification under paragraph 114 as marble, or paragraph 614 as crude mineral.—T. D. 22075, G. A. 4669.

(*a*) A variety of marble known as breccia, which consists of consolidated fragments of an angular character, being micaceous in appearance and crystallized, is free as "breccia" and not dutiable as marble.—United States *v.* Jackson (113 Fed. Rep., 1,000), affirming T. D. 22075, G. A. 4669, followed; T. D. 23908, G. A. 5187.

1897 **509.** Bristles, crude, not sorted, bunched, or prepared.

1894 420. Bristles, crude, not sorted, bunched, or prepared.

1890 426. Bristles, ten cents per pound.

1883 402. Bristles, fifteen cents per pound.

DECISIONS UNDER PARAGRAPH 509, ACT OF 1897.

(*b*) Uncleaned, unassorted bristles, tied up in tufts or small bunches, the "roof" and "flag" mixed indiscriminately either way, are free as bristles, crude.—T. D. 20213, G. A. 4297.

(*c*) Bristles tied up in regular bunches with roots placed together at one end, although crude, are not free under this paragraph.—T. D. 24797, G. A. 5483; affirmed in Pushee *v.* United States (155 Fed. Rep., 265; T. D. 28385).

1897 **510.** Broom corn.

1894 422. Broom corn.

1890 272. Broom corn, eight dollars per ton.

1883 [Not enumerated.]

1897 **511.** Bullion, gold or silver.

1894 423. Bullion, gold or silver.

1890 522. Bullion, gold or silver.

1883 666. Bullion, gold and silver.

DECISIONS UNDER THE ACT OF 1890.

(*d*) A bar of silver about 4½ by 1½ by 1½ inches, held to be bullion.—T. D. 12000, G. A. 913.

1897 **512.** Burgundy pitch.

1894 424. Burgundy pitch.

1890 523. Burgundy pitch.

1883 667. Burgundy pitch.

1897 **513.** Cadmium.

1894 427. Cadmium.

1890 525. Cadmium.

1883 607. Cadmium.

DECISIONS UNDER PARAGRAPH 513, ACT OF 1897.

(*e*) Cadmium sulphide produced by passing sulphureted hydrogen gas through a solution of sulphide is not free under the provision for cadmium but is dutiable as a pigment under paragraph 58.—T. D. 28402, G. A. 6659.

DECISIONS UNDER THE ACT OF 1890.

(*f*) Cadmium yellow is not free as cadmium.—T. D. 13944, G. A. 2049.

1897 **514.** Calamine.

1894 428. Calamine.

1890 526. Calamine.

1883 608. Calamine.

DECISIONS UNDER PARAGRAPH 514, ACT OF 1897.

(*a*) Zinc ores known as carbonate of zinc and silicate of zinc are free of duty as calamine.—T. D. 26355, G. A. 6036.

(*b*) Calamine includes both the carbonates and the silicates of zinc.—T. D. 27891, G. A. 6540.

1897 **515.** Camphor, crude.

1894 429. Camphor, crude.

1890 527. Camphor, crude.

1883 523. Camphor, crude.

DECISIONS UNDER PARAGRAPH 515, ACT OF 1897.

(*c*) Certain camphor shown to have been subjected to a new process, which resulted in making it slightly purer than the ordinary crude camphor, the difference between the two being a little over one-third of 1 per cent in nonvolatile residue, was held to be free as crude camphor, said difference being too trifling to justify the classification of one article as crude and the other as refined.—T. D. 24101, G. A. 5243.

(*d*) A chemical compound, the product of synthetic camphor which is essentially identical with crude camphor derived from the gum of the camphor tree, held to be free of duty as camphor.—T. D. 26995, G. A. 6263.

(*e*) Synthetic camphor which responds to some of the tests of refined camphor but yet is not entirely fit for the uses of refined camphor held to be free of duty as crude camphor.—United States *v.* Schering (Fed. Rep., ; T. D. 28576), affirming T. D. 26995, G. A. 6263.

1897 **516.** Castor or castoreum.

1894 430. Castor or castoreum.

1890 528. Castor or castoreum.

1883 670. Castor or castoreum.

1897 **517.** Cat gut, whip gut, or worm gut, unmanufactured.

1894 431. Catgut, whipgut, or wormgut, unmanufactured, or not further manufactured than in strings or cords.

1890 529. Catgut, whip-gut, or worm-gut, unmanufactured, or not further manufactured than in strings or cords.

1883 672. Catgut or whip-gut, unmanufactured.
714. Gut, and worm gut, manufactured or unmanufactured.

DECISIONS UNDER PARAGRAPH 517, ACT OF 1897.

(*f*) Worm gut in the form of strands and catgut strings or cords, designed to be made into articles of fishing tackle or prepared for surgical use by sterilization, etc., being the crudest forms of commercial worm gut and catgut, are exempt from duty as catgut or worm gut unmanufactured, under this paragraph, and are not dutiable as manufactures of catgut or worm gut, at 25 per centum ad valorem, under paragraph 448.—Davies *v.* United States (115 Fed. Rep., 232), followed; T. D. 23699, G. A. 5132.

(*g*) Strings made from the sinews of cattle and used in the manufacture of tennis rackets, but which are not commercially or popularly known as catgut or whip gut, are not entitled to free entry under this paragraph, exempting "cat gut, whip gut, or worm gut, unmanufactured."—Davies *v.* United States (115 Fed. Rep., 232); T. D. 23699, G. A. 5132, distinguished; T. D. 23995, G. A. 5207.

(*a*) Tennis gut, a manufactured article which is used to make strings for tennis rackets, found to be commercially known as catgut, and being in the crudest form in which catgut is dealt in in the trade, held to be free of duty as catgut unmanufactured and not dutiable as a manufacture of catgut by similitude thereto nor as an unenumerated manufactured article. T. D. 23995, G. A. 5207, overruled.—T. D. 25940, G. A. 5887.

DECISIONS UNDER THE ACT OF 1894.

(*b*) Gut strings for musical instruments are free aud not dutiable as parts of musical instruments.—T. D. 15518, G. A. 2828.

DECISIONS UNDER THE ACT OF 1890.

(*c*) Catgut strings for musical instruments are free.—T. D. 10758, G. A. 311; T. D. 10938, G. A. 433.

(*d*) Leaders for fishiug lines made from the silk worm's gut is gut not further manufactured than iuto strings or cords.—T. D. 11208, G. A. 567.

1897 **518.** Cerium.

1894 432. Cerium.

1890 530. Cerium.

1890 609. Cerium.

1897 **519.** Chalk, crude, not ground, precipitated, or otherwise manufactured.

1894 433. Chalk, unmanufactured.

1883 531. Chalk, unmanufactured.

1883 611. Chalk and cliff-stone, unmanufactured.

1897 **520.** Chromate of iron or chromic ore.

1894 438. Chromate of iron or chromic ore.

1890 132. Chromate of iron, or chromic ore, fifteen per centum ad valorem.

1883 214. Chromate of iron, or chromic ore, fifteen per centum ad valorem.

1897 **521.** Civet, crude.

1894 437. Civet, crude.

1890 534. Civet, crude.

1883 507. Civit, crude.

1897 **522.** Clay: Common blue clay in casks suitable for the manufacture of crucibles.

1894 439. Clay—Common blue clay in casks suitable for the manufacture of crucibles.

1890 535. Clay—Common blue clay in casks suitable for the manufacture of crucibles.

1883 [Not enumerated.]

1897 **523.** Coal, anthracite, not specially provided for in this Act, and coal stores of American vessels, but none shall be unloaded.

1894 441. Coal, anthracite, and coal stores of American vessels, but none shall be unloaded.

1890 536. Coal, anthracite.
537. Coal stores of American vessels; but none shall be unloaded.

1883 673. Coal, anthracite.
674. Coal stores of American vessels, but none shall be unloaded.

DECISIONS UNDER PARAGRAPH 523, ACT OF 1897.

(*a*) The transshipment of coal from a vessel lying in port to a barge and thence to another vessel is an "unloading" of such coal sufficient to exclude it from the provisions of this paragraph and render it dutiable.—T. D. 21324, G. A. 4464.

(*b*) Anthracite coal that contains less than 92 per cent of fixed carbon held not free under this paragraph.—T. D. 24392, G. A. 5330.

(*c*) An importation is complete when the goods are brought within the limits of a port of entry with the intention of unlading them and the right of the Government to duties then attaches. It is not essential to that right that the goods should be actually unloaded. Coal was imported on a steamship and entered at the custom-house, but a portion of it was purchased by the owners of the ship and retained in the vessel's bunkers as part of her coal stores for the return voyage, and was never unladen. *Held*, that it was nevertheless dutiable; that the sale being made after the importation was complete could not operate to defeat the Government's right to duties. *Held*, also, that it was not free under this paragraph, as "coal stores," nor under section 2798 of the Revised Statutes, relieving masters of steam vessels from the obligation of unloading their coal and paying duty upon it.—T. D. 24497, G. A. 5355.

(*d*) Anthracite coal testing below 92 per cent fixed carbon is not dutiable under this provision. Coal which had been brought within the limits of the port of entry prior to January 15, 1903, was not entitled to the rebate of duty provided by the act of Congress approved on that day.—T. D. 24624, G. A. 5407.

(*e*) Where the cargo of an American steamer consisted of coal, which was also property of the owners of the vessel, who, before the arrival of the vessel in port, set aside a portion of the coal as the coal stores of the steamer, and such coal was not unloaded, held that such coal was free of duty as the coal stores of an American vessel under this paragraph, notwithstanding the fact that the importers made an entry of the entire lot of coal at the custom-house.—T. D. 24497, G. A. 5355, distinguished; T. D. 24705, G. A. 5435.

DECISIONS UNDER THE ACT OF 1894.

(*f*) Semianthracite coal held to be free and not dutiable as bituminous coal. T. D. 10234, G. A. 12, reversed.—T. D. 15857, G. A. 2957.

(*g*) Certain coal from Swansea, Wales, held to be anthracite.—T. D. 12251, G. A. 1065.

524. Coal tar, crude, pitch of coal tar, and products of coal tar known as dead or creosote oil, benzol, toluol, naphthalin, xylol, phenol, cresol,
1897 toluidine, xylidin, cumidin, binitrotoluol, binitrobenzol, benzidin, tolidin, dianisidin, naphtol, naphtylamin, diphenylamin, benzaldehyde, benzyl chloride, resorcin, nitro-benzol, and nitro-toluol; all the foregoing not medicinal and not colors or dyes.

1894 443. Coal tar, crude, and all preparations except medicinal coal-tar preparations and products of coal tar, not colors or dyes, not specially provided for in this Act.
647. * * * Pitch of coal tar.

1890 19. All preparations of coal-tar, not colors or dyes, not specially provided for in this act, twenty per centum ad valorem.
538. Coal-tar, crude.
731. * * * Pitch of coal-tar.

1883 80. Coal-tar, crude, ten per centum ad valorem.
81. Coal-tar, products of, such as * * * benzole, dead oil, and pitch, twenty per centum ad valorem.
83. All preparations of coal-tar, not colors or dye, not specially enumerated or provided for in this act, twenty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 524, ACT OF 1897.

(*a*) Free benzidin base, a product of coal tar, not diazotized or azotized, and which is intended for use in the production of substantive azo dyes, is free as benzidin.—T. D. 22110, G. A. 4683.

(*b*) Cinnamic acid can be made from benzaldehyde which is produced from bitter almonds, and also from indigo and gum benzoin. For economic and commercial reasons it has, however, within recent years, been produced synthetically, almost wholly, if not entirely, as a commercial article, from the hydrocarbon toluol or toluene derived from coal tar. It differs essentially from the benzaldehyde of commerce, being a more advanced and expensive product, and consequently is not free as benzaldehyde. It was assessed as an acid not specially provided for.—T. D. 22563, G. A. 4788.

(*c*) "Alpha-naphthylamin hydrochloride" is not free as "naphtylamin."—T. D. 24335, G. A. 5318.

(*d*) Nitronaphthalin is not free as naphthalin.—T. D. 24548, G. A. 5368.

(*e*) Trinitrotoluol is not free as nitrotoluol.—T. D. 25129, G. A. 5616.

(*f*) Trinitrotoluol is not free under this paragraph.—T. D. 26786, G. A. 6171.

DECISIONS UNDER THE ACT OF 1890.

(*g*) Naphtylamine is a chemical compound and a coal-tar preparation, not a color or dye.—T. D. 13566, G. A. 1838.

1897 **525.** Cobalt and cobalt ore.

1894 444. Cobalt and cobalt ore.

1890 539. Cobalt and cobalt ore.

1883 { 610. Cobalt, as metallic arsenic.
675. Cobalt, ore of.

1897 **526.** Cocculus indicus.

1894 445. Cocculus indicus.

1890 540. Cocculus indicus.

1883 528. Cocculus indicus.

1897 **527.** Cochineal.

1894 446. Cochineal.

1890 541. Cochineal.

1883 508. Cochineal.

1897 **528.** Cocoa, or cacao, crude, and fiber, leaves and shells of.

1894 447. Cocoa, or cacao, crude, leaves, and shells of.

1890 542. Cocoa, or cacao, crude, and fiber, leaves, and shells of.

1883 676. Cocoa, or cacao, crude, and fiber, leaves, and shells of.

1897 **529.** Coffee.

1894 448. Coffee.

1890 543. Coffee.

1883 677. Coffee.

DECISIONS UNDER THE ACT OF 1890.

(*h*) Roasted ground coffee is free and not dutiable as a nonenumerated manufactured article.—T. D. 15408, G. A. 2802; T. D. 17579, G. A. 3670.

(*i*) Coffee exported from Venezuela or Colombia after the proclamation of the President of March 15, 1892, is dutiable under section 3 of the act of 1890.—T. D. 13766, G. A. 1960.

1897 **530.** Coins, gold, silver, and copper.

1894 449. Coins, gold, silver, and copper.

1890 544. Coins, gold, silver, and copper.

1883 678. Coins, gold, silver, and copper.

DECISION UNDER THE ACT OF 1890.

(*a*) A copper Swedish half dollar held free and not dutiable as a manufacture of metal.—T. D. 15217, G. A. 2710.

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*b*) Chinese coin, known in China as copper cash, composed of copper and lead and copper and nickel and used in China as money by count, is not free as "coins, gold, silver, and copper," unless it is imported to be used as a part of the currency of this country or is at the time of its importation a part of the currency of this country.—Crocker *v.* Redfield (4 Blatchf., 378; 18 How. Pr., 85; 6 Fed. Cas., 835).

(*c*) Chinese coin, known in China as copper cash, composed of copper and lead and copper and nickel, used in China as money by count, if not imported to be used as a part of the currency of this country, is dutiable as "copper when old and fit only to be remanufactured."—Crocker *v.* Redfield (4 Blatchf., 378; 18 How. Pr., 85; 6 Fed. Cas., 835).

1897 **531.** Coir, and coir yarn.

1894 450. Coir, and coir yarn.

1890 545. Coir, and coir yarn.

1883 679. Coir, and coir yarn.

1897 **532.** Copper in plates, bars, ingots, or pigs, and other forms, not manufactured or specially provided for in this act.

1894 454. Copper in plates, bars, ingots, or pigs, and other forms, not manufactured, not specially provided for in this act.

1890 194. Copper in plates, bars, ingots, Chili or other pigs, and in other forms, not manufactured, not specially provided for in this act one and one-fourth cents per pound.

1883 186. * * * copper in plates, bars, ingots, Chili or other pigs, and in other forms not manufactured or enumerated in this act, four cents per pound; * * *.
681. Copper, when imported for the United States Mint.

1897 **533.** Old copper, fit only for manufacture, clipping from new copper, and all composition metal of which copper is a component material of chief value not specially provided for in this act.

1894 452. Old copper, fit only for manufacture, clipping from new copper, and all composition metal of which copper is a component material of chief value not specially provided for in this act.

1890 192. Old copper, fit only for remanufacture, clippings from new copper, and all composition metal of which copper is a component material of chief value, not specially provided for in this act, one cent per pound.
546. Copper, old, taken from the bottom of American vessels compelled by marine disaster to repair in foreign ports.

1883 186. * * * old copper, fit only for remanufacture, clippings from new copper, and all composition metal of which copper is a component material of chief value not specially enumerated or provided for in this act, three cents per pound; * * *.
680. Copper, old, taken from the bottom of American vessels compelled by marine disaster to repair in foreign ports.

DECISIONS UNDER PARAGRAPH 533, ACT OF 1897.

(*a*) Thin sheets of metal 33½ inches long by 8½ inches wide composed of Dutch metal, an alloy consisting of copper and zinc (copper chief value) are free as composition metal.—T. D. 23282, G. A. 4993.

(*b*) Old scraps of metal consisting of the shells of exploded cartridges and the scrap metal from which the same were originally cut, composed of copper and nickel with traces of lead, but containing no zinc, copper being the component material of chief value therein, are free of duty as composition metal of which copper is the component material of chief value, and are not dutiable as argentine, albata, or German silver, under paragraph 174. These terms are frequently used synonymously and indicate a metal which always contains a substantial percentage of zinc.—T. D. 23469, G. A. 5061.

(*c*) Old cannon not free under this paragraph but dutiable as manufactures of metal.—T. D. 24549, G. A. 5369.

DECISIONS UNDER THE ACT OF 1894.

(*d*) Composition metal of which copper is the component material of chief value, in sheets which require to be reworked before the metal is available for use, is free and not dutiable as a manufacture of metal.—Grempler *v.* United States (107 Fed. Rep., 687).

(*e*) Sheets of composition metal of which copper is the component material of chief value are free and not dutiable as manufactures of metal.—Benedix *v.* United States (99 Fed. Rep., 258).

DECISIONS UNDER THE ACT OF 1890.

(*f*) A bright yellow metal made into very thin sheets or foil, held to be (1) a composition metal of which copper is chief value, (2) to have been carried by processes of manufacture beyond the metals known as composition metals and not dutiable as such but as manufactures of metal.—T. D. 12934, G. A. 1485.

(*g*) Wear and tear incident to time and traffic is not a marine disaster.—T. D. 14523, G. A. 2334.

(*h*) Sheathing metal taken from an American vessel in making repairs rendered necessary by usual wear and tear incident to time and traffic is not free.—Id.

1897 **534.** Copper, regulus of, and black or coarse copper, and copper cement.

1894 453. Copper, regulus of, and black or coarse copper, and copper cement.

1890 193. Regulus of copper and black or coarse copper, and copper cement, one cent per pound on each pound of fine copper contained therein.

1883 186. Copper * * * regulus of and black or coarse copper, and copper cement, three and one-half cents on each pound of fine copper contained therein; * * *.

DECISIONS UNDER PARAGRAPH 534, ACT OF 1897.

(*i*) Copper matte is included within the term "copper, regulus of," and as such is entitled to free entry.—Spencer *v.* Smelting Company (124 Fed. Rep., 1002), affirming T. D. 20326, G. A. 4308, followed; T. D. 23656, G. A. 5119.

DECISIONS UNDER THE ACT OF 1894.

(*a*) Copper matte containing 12.8 per cent of lead is free (paragraph 453, act of 1894) and not dutiable at three-fourths of 1 cent per pound under paragraph 165 (1894) on the lead contained therein. Copper matte and copper regulus are synonymous terms.—T. D. 16966, G. A. 3394.

1897 **535.** Coral, marine, uncut, and unmanufactured.

1894 456. Coral, marine, uncut, and unmanufactured.

1890 547. Coral, marine, uncut, and unmanufactured.

1883 682. Coral, marine, unmanufactured.

1897 **536.** Corkwood or cork bark, unmanufactured.

1894 457. Cork wood or cork bark, unmanufactured.

1890 548. Cork wood or cork bark, unmanufactured.

1883 683. Cork wood or cork bark, unmanufactured.

DECISION UNDER PARAGRAPH 536, ACT OF 1897.

(*b*) Refuse of cork bark coarsely ground, the principle object of grinding appearing to be for convenience in transportation, is dutiable as waste and not as manufactures of cork nor as unmanufactured cork wood.—Nairn Linoleum Company et al. *v.* United States (142 Fed. Rep., 214; T. D. 25917), reversing without opinion T. D. 25334, G. A. 5692.

DECISION UNDER THE ACT OF 1890.

(*c*) Cork shavings are free.—T. D. 12994, G. A. 1545.

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*d*) Manufactured cork means such fabric produced from the raw material or the rough cork as is adapted to use and suitable for sale in the market as such and unmanufactured cork is cork in such a condition as not to be adapted to such use and sale. Cork squares or quarters fall within the latter class and are free.—King *v.* Smith (4 Chi. Leg. News, 281; 7 Amer. Law Rev., 178; 14 Fed. Cas., 551).

1897 **537.** Cotton and cotton waste or flocks.

1894 458. Cotton, and cotton waste or flocks.

1890 549. Cotton, and cotton waste or flocks.

1883 { 684. Cotton.
754. * * * cotton waste, whether for paper-stock or other purposes.

(*e*) Clippings from the seams of knit cotton garments, cut off in the process of manufacture, are free of duty as cotton waste.—T. D. 25433, G. A. 5730.

(*f*) Thread waste, composed of cotton and jute, the jute being from 15 to 25 per cent in quantity and being of much less value than the cotton, and the entire mixture being known in trade as cotton waste, is free of duty under this paragraph and is not dutiable under paragraph 463.—T. D. 25859, G. A. 5869.

(*g*) Waste cotton yarn, which has been put through a machine so as to press the waste into the form of sheets similar to cotton batting, the sheets being then wrapped around a roller for the sake of easy transportation and which is known in trade as cotton waste, is free of duty under this paragraph as cotton waste, and is not dutiable either as a manufacture of cotton under paragraph 322 or as a nonenumerated manufactured article under section 6. The loose pressing of the waste and wrapping it around a roller for the sake of easy transportation is not a process of manufacture.—T. D. 25988, G. A. 5901.

(*a*) An importation produced from cotton or cotton waste, which has been treated mechanically for removing the dirt, seeds, and extraneous matter, and afterwards put through a process of boiling with alkalies, sometimes under pressure and sometimes not, though usually under pressure, and after that treated with bleaching chemicals, usually chloride of lime, for the purpose of further cleaning and then treated alternately with acid and pure water baths for the same purposes, then dried and put up into bales for shipment, is not a manufacture of cotton but is free of duty as cotton.—T. D. 27289, G. A. 6339.

(*b*) Cotton waste consisting of skeins and warp ends, sometimes white and sometimes colored, which has gone through a machine process to remove the lumps and knots, and which is known in trade as cotton thread waste and is chiefly used by railroads and factories for wiping machinery, on account of its absorbent qualities, comes within the definition of the phrase "cotton waste" and is free of duty. The term "cotton waste" covers all waste material left over in the manufacture of cotton goods in cotton mills.—T. D. 27453, G. A. 6390.

(*c*) Thread waste, which is a mixture of cotton and jute threads in about equal proportion, is dutiable as waste not specially provided for and not free as cotton waste, in the absence of evidence showing that the article is commercially known as cotton waste.—T. D. 27457, G. A. 6394.

DECISIONS UNDER THE ACT OF 1890.

(*d*) Filtering masse is not free as cotton waste or flocks.—T. D. 15412, G. A. 2806.

1897 **538.** Cryolite, or kryolith.
1894 460. Cryolite, or kryolith.
1890 550. Cryolite, or kryolith.
1883 613. Cryolite or kryolith.

DECISIONS UNDER PARAGRAPH 538, ACT OF 1897.

(*e*) Artificial cryolite, a product of synthetic chemistry, found to be the same in use, substance and material as the natural cryolite or kryolith provided for in this paragraph, is free of duty as such.—T. D. 24990, G. A. 5575.

1897 **539.** Cudbear.
1894 461. Cudbear.
1890 551. Cudbear.
1883 529. Cudbear.
1897 **540.** Curling stones, or quoits, and curling-stone handles.
1894 462. Curling stones, or quoits, and curling-stone handles.
1890 552. Curling stones, or quoits, and curling-stone handles.
1883 685. Curling stones, or quoits.
1897 **541.** Curry, and curry powder.
1894 463. Curry, and curry powder.
1890 553. Curry, and curry powder.
1883 530. Curry, and curry powder.
1897 **542.** Cutch.
1894 464. Cutch.
1890 554. Cutch.
1883 531. Cutch.

DECISIONS UNDER PARAGRAPH 542, ACT OF 1897.

(*a*) The article known as cutch and dealt in as such for the past ten years, although not the product of the acacia catechu tree, is free. An article well known to commerce prior to the adoption of the tariff act by a name used in the act is classified thereunder, irrespective of the source from which it is derived or the process of its production.—Schoellkopf *v.* United States (71 Fed. Rep., 694) and T. D. 20925, G. A. 4398, followed; T. D. 22936, G. A. 4902.

1897 **543.** Cuttlefish bone.

1894 465. Cuttlefish bone.

1890 555. Cuttle-fish bone.

1883 686. Cuttle-fish bone.

1897 **544.** Dandelion roots, raw, dried, or undried, but unground.

1894 466. Dandelion roots, raw, dried, or undried, but unground.

1890 556. Dandelion roots, raw, dried, or undried, but unground.

1883 290. * * * dandelion root, raw * * * two cents per pound.

1897 **545.** Diamonds and other precious stones, rough or uncut, and not advanced in condition or value from their natural state by cleaving, splitting, cutting, or other process, including miners', glaziers' and engravers' diamonds not set, and diamond dust or bort.

1894 467. Diamonds; miners', glaziers', and engravers' diamonds not set, and diamond dust or bort, * * *.

1890 557. Diamonds and other precious stones, rough or uncut, including glaziers' and engravers' diamonds not set, and diamond dust or bort, * * *.

1883 { 687. Diamonds, rough or uncut, including glaziers' diamonds.
688. Diamond dust or bort.

DECISIONS UNDER PARAGRAPH 545, ACT OF 1897.

(*b*) Rubies or sapphires rough or uncut, of small size and inferior quality, chiefly used in making jewels for watches or clocks, are free under this paragraph and not dutiable under paragraph 191 as jewels for use in the manufacture of watches.—T. D. 21323, G. A. 4463.

(*c*) Small brown diamonds weighing about one-sixteenth of a carat with one surface cut and polished, intended for use as bearings in electrical instruments of precision, found to have been commercially known and dealt in prior to the time of the passage of the tariff act of 1897 as bort and held to be entitled to free entry accordingly.—T. D. 28071, G. A. 6574.

(*d*) Diamonds of the description known as bort, drilled and designed for use in wire drawing, are not dutiable as precious stones cut but are free of duty under the provision for bort.—United States *v.* American Express Company (140 Fed. Rep., 967; T. D. 26490), affirming T. D. 25565, G. A. 5783, and United States *v.* Fifteen Drilled Diamonds (127 Fed. Rep., 753; T. D. 25046), followed; T. D. 26630, G. A. 6120.

DECISIONS UNDER THE ACT OF 1894.

(*e*) It is apparent that it was not the intention of Congress to put one of the most valuable of precious stones on the free list, while all others were made dutiable. The word "diamonds" was plainly designed as a heading, for convenient reference, and the semicolon following should be read as though a colon. Diamonds are dutiable under paragraph 338 (1894).—Keck *v.* United States (172 U. S., 434).

(*a*) Diamonds cut but not set are free and not dutiable as precious stones.—T. D. 15820, G. A. 2920; reversed, United States *v.* Frankel (C. C.), (68 Fed. Rep., 186), (C. C. A.), (79 Fed. Rep., 995).

(*b*) Uncut sapphires intended to be used in the manufacture of watches or clocks are free and not dutiable as precious stones.—T. D. 17179, G. A. 3496.

(*c*) Imitation diamond dust, a mixture of silica and lime, is not free.—T. D. 17632, G. A. 3680.

DECISIONS UNDER THE ACT OF 1890.

(*d*) Garnet pallet slabs, commercially known as jewels not suitable for use in the manufacture of watches but to be used in the manufacture of clocks, are not free.—T. D. 13364, G. A. 1744.

(*e*) Garnet and sapphire pallet slabs, known as jewels for use in the manufacture of watches, are free and not dutiable as precious stones cut but not set.—T. D. 14710, G. A. 2432.

1897 **546.** Divi-divi.

1894 468. Divi-divi.

1890 558. Divi-divi.

1883 532. Divi-divi.

1897 **547.** Dragon's blood.

1894 469. Dragon's blood.

1890 559. Dragon's blood.

1883 533. Dragon's blood.

1897 **548.** Drugs, such as barks, beans, berries, balsams, buds, bulbs, and bulbous roots, excrescences, fruits, flowers, dried fibers, and dried insects, grains, gums, and gum resin, herbs, leaves, lichens, mosses, nuts, nutgalls, roots, and stems, spices, vegetables, seeds aromatic, and seeds of morbid growth, weeds, and woods used expressly for dyeing; any of the foregoing which are drugs and not edible and are in a crude state, and not advanced in value or condition by refining or grinding, or by other process, and not specially provided for in this act.

1894 470. Drugs, such as barks, beans, berries, balsams, buds, bulbs, bulbous roots, excrescences, fruits, flowers, dried fibers, dried insects, grains, gums and gum resin, herbs, leaves, lichens, mosses, nuts, roots and stems, spices, vegetables, seeds aromatic, seeds of morbid growth, weeds, and woods used expressly for dyeing; any of the foregoing drugs which are not edible, and which have not been advanced in value or condition by refining or grinding, or by other process of manufacture, and not specially provided for in this act.

1890 560. Drugs, such as barks, beans, berries, balsams, buds, bulbs, and bulbous roots, excrescences such as nutgalls, fruits, flowers, dried fibers, and dried insects, grains, gums, and gum resin, herbs,. leaves, lichens, mosses, nuts, roots, and stems, spices, vegetables, seeds aromatic, and seeds of morbid growth, weeds, and woods used expressly for dyeing; any of the foregoing which are not edible and are in a crude state, and not advanced in value or condition by refining or grinding, or by other process of manufacture, and not specially provided for in this act.

1883 636. Drugs, barks, beans, berries, balsams, buds, bulbs, and bulbous roots and excrescences, such as nutgalls, fruits, flowers, dried fibers; grains, gums and gum resin; herbs, leaves, lichens, mosses, nuts, roots, and stems; spices, vegetables, seeds aromatic, and seeds of morbid growth; weeds, woods used expressly for dyeing, and dried insects—any of the foregoing, of which are not edible and are in a crude state, and not advanced in value or condition by refining or grinding, or by other process of manufacture, and not specially enumerated or provided for in this act.

DECISIONS UNDER PARAGRAPH 548, ACT OF 1897.

(*a*) Vanilla beans are free as nonedible drugs not advanced in value or condition —T. D. 19454, G. A. 4171.

(*b*) Peeled colocynths, sliced belladonna root, siftings from Spanish flies, scraped or cleaned orris root, and split rhubarb root are held to be crude nonedible drugs and free.—T. D. 19455, G. A. 4172.

(*c*) Belladonna, digitalis, and hyoscyamus leaves, selected and put in bottles, are free as crude drugs, the selection of the leaves not being an advancing process.—T. D. 19584, G. A. 4205.

(*d*) Crude dried laurel, marjoram, and thyme leaves are free and not dutiable as spices.—T. D. 20208, G. A. 4292.

(*e*) Papaw milk, invoiced as papaw juice, papaw milk, papaya milk, succus papaya, or liquid papaya milk, is free as a crude nonedible drug, and is not dutiable under paragraph 68 as a medicinal preparation.—T. D. 21347, G. A. 4474; T. D. 22451, G. A. 4755; T. D. 17639, G. A. 3687; United States *v.* Godwin (C. C.), (91 Fed. Rep., 753).

(*f*) Peach or apricot kernels are free and not dutiable under paragraph 269 as almonds.—T. D. 21567, G. A. 4540.

(*g*) Spruce gum cleaned by hand of bark, sticks, and moss is free as a crude drug and not dutiable under paragraph 20 as gum advanced in value or condition.—T. D. 21714, G. A. 4585.

(*h*) Dog grass, which has been cut into lengths of about two-fifths of an inch is a drug not advanced in value or condition.—T. D. 23142, G. A. 4952.

(*i*) Sandalwood, the root of the sandalwood tree, used for the purpose of producing sandalwood oil, is free as a drug, crude and not edible, and is not dutiable under paragraph 198.—T. D. 12314, G. A. 1086, distinguished; T. D. 22755, G. A. 4845.

(*j*) Guarana, which is prepared from the seeds of Paullinia sorbilis, by pounding the kernels in a mortar, after being softened by soaking in water and then shaping the resultant mass into sausage-like rolls, which are dried in the sun, and which is not used as a medicine without being first prepared as a powder, extract, or elixir, is free as a crude drug, and not dutiable under paragraph 68 as a medicinal preparation—T. D. 22782, G. A. 4859; Cowl *v.* United States (124 Fed. Rep., 475).

(*k*) A composition used exclusively to make caffeine consisting of about 90 per cent tea sweepings, with slack lime and asafetida, the tea leaves not being ground or powdered, and being in fact diminished in value by the additions, is free as a crude drug and not dutiable under paragraph 20 as a drug advanced in value or condition nor under section 6 as a nonenumerated article.—T. D. 19494, G. A. 4188, reversed; United States *v.* Hensel; Hensel *v.* United States (107 Fed. Rep., 260), followed; T. D. 22766, G. A. 4856.

(*l*) The stems of the herb pyrethrum known as "stipites pyerethri," which have been cut into lengths of 50 to 70 centimeters and pressed into bales, are subject to classification as free of duty under paragraph 548, tariff act of 1897, as crude drugs and not uuder paragraph 20 as drugs "advanced in value by refining, grinding, or other process."—T. D. 23387, G. A. 5036.

(*m*) Siftings which are a by-product resulting from the process of cutting up soap bark by machinery and which are less valuable than the crude bark from which they are derived are free of duty under this paragraph as crude drugs "not advanced in value or condition by refining or grinding, or by other process, and not specially provided for."—T. D. 23473b, G. A. 5065b.

(*a*) Marjoram and thyme leaves are not spices but are known and recognized commercially as herbs and are drugs. Such articles being crude and inedible are free under this paragraph. Articles used to flavor or spice food are not edible in the ordinary sense or according to common understanding.—Cruikshank *v.* United States (59 Fed. Rep., 446), followed; T. D. 20208, G. A. 4292, cited and followed; T. D. 24173, G. A. 5266.

(*b*) Dill and parsley seeds found to be seeds aromatic, to be used chiefly as drugs, and held to be free of duty under this paragraph.—T. D. 24204, G. A. 5272.

(*c*) So-called Jatropha nuts, the fruit of the Aleurites triloba (candle tree) of the family of castor-oil plants, a native of the Moluccas and some of the Pacific islands, from which oil used for the same purposes as linseed oil and having cathartic properties is obtainable by expression, are exempt from duty as nonedible nuts, "which are drugs" under this paragraph and are not dutiable at 25 cents per bushel as oil seeds under paragraph 254.—T. D. 24533, G. A. 5363.

(*d*) Sandalwood chips which are chiefly used in the distillation of oil of sandalwood found to be free as a crude nonedible drug.—T. D. 26284, G. A. 6014.

(*e*) Gum tragasol held not to be a drug within the meaning of this paragraph.—T. D. 26732, G. A. 6158.

(*f*) Pickled capers are not free under this paragraph.—T. D. 26849, G. A. 6201.

(*g*) Gum resin produced from the juice of the gutta percha containing sand and small pieces of stone and used largely for making a sort of plaster held to be free as gum resin.—United States *v.* Johnstone; suit 3496, T. D. 26903, followed; T. D. 27159, G. A. 6300.

(*h*) Fir balsam drawn from the tree and submitted to a process of straining for purification is regarded in the trade generally as being in a crude condition and free as a nonedible drug under this paragraph.—T. D. 27162, G. A. 6303.

(*i*) Gum copal held to be free under this paragraph.—T. D. 27360, G. A. 6370.

(*j*) Dried lizards used in making Chinese medicine are free of duty under this paragraph.—Wing On Wo *v.* United States (148 Fed. Rep., 334; T. D. 27496), in effect overruling T. D. 26186, G. A. 5977.

DECISIONS UNDER THE ACT OF 1894.

(*k*) Calamus root peeled and split is free.—T. D. 17578, G. A. 3669.

(*l*) Marshmallow root peeled and cut is free and not dutiable as a root advanced in value or condition by refining or grinding.—T. D. 17748, G. A. 3734.

(*m*) Maywine leaves, compressed in small flat packages covered with tin foil, are free as leaves and not dutiable as advanced in value.—T. D. 16645, G. A. 3290.

(*n*) Neither drying in the sun nor sifting out mechanical impurities from a drug is a "refining" or "process of manufacture" within the meaning of the tariff laws.—United States *v.* Godwin (C. C.), (91 Fed. Rep., 753).

(*o*) A powder made from the juice of the papaw melon, caught in pans, dried in the sun, sifted to remove foreign substances, and packed in tins, is free and not dutiable as a medicinal preparation.—T. D. 17639, G. A. 3687, United States *v.* Godwin (C. C.), (91 Fed. Rep., 753).

(*a*) Peach kernels held not to be dutiable as shelled almonds either directly or by similitude but to be free of duty as crude nonedible drugs.—United States *v.* Chapman (T. D. 26395).

DECISIONS UNDER THE ACT OF 1890.

(*b*) Sandalwood chips used for the manufacture of face powder and perfumery are free.—T. D. 12314, G. A. 1086.

(*c*) Sabadilla seed are free as crude nonedible drugs.—T. D. 12727, G. A. 1376; T. D. 12728, G. A. 1377.

(*d*) Staphisacre is free as a crude nonedible drug.—T. D. 12730, G. A. 1379.

(*e*) Straphanti seed is free as a crude nonedible drug.—T. D. 12731, G. A. 1380.

(*f*) So-called bunches of sweet lavender held not free as flowers not edible.—T. D. 14304, G. A. 2233.

(*g*) Tonka bean crystals are not free as a drug.—T. D. 13685, G. A. 1923.

(*h*) A patent fiber artificially colored held not to be a crude dried fiber.—T. D. 12209, G. A. 1023.

(*i*) Dried fungus is free as an excresence and not as a crude vegetable substance nor dutiable as a vegetable.—T. D. 14843, G. A. 2526.

(*j*) Lactucarium, the dried juice of the lettuce plant, is free and is a drug.—T. D. 11979, G. A. 892.

(*k*) Larkspur seed is free as a crude nonedible drug.—T. D. 12732, G. A. 1381.

(*l*) Lycopodium is free as a drug.—T. D. 11080, G. A. 523.

(*m*) Hop waste or lupuline is free as a drug and not dutiable as hops.—T. D. 14051, G. A. 2102.

(*n*) Quince seed are not crude drugs.—T. D. 11212, G. A. 571.

(*o*) Quince seed imported for use as a drug and having no commercial value except as drugs held to be free.—T. D. 14152, G. A. 2151.

(*p*) Apricot kernels are free as nuts not edible and not dutiable as almonds.—T. D. 14328, G. A. 2257.

(*q*) Celery seed of a cheap kind, unfit for garden seed, for use in the manufacture of celery salt, condiments, flavoring extracts, and medicinal preparations, are free as crude nonedible drugs.—T. D. 12726, G. A. 1375.

(*r*) Chillies, capsicums or red peppers, are free as spices not edible.—T. D. 14742, G. A. 2464.

(*s*) Conium seed is free as a crude nonedible drug.—T. D. 12727, G. A. 1376.

(*t*) Colchicum seed is free as a crude nonedible drug.—T. D. 12728, G. A. 1377; T. D. 12730, G. A. 1379.

(*u*) Bermuda Easter lilies cut from live plants were assessed as nonenumerated manufactured articles and claimed to be free under this paragraph. Protest overruled.—T. D. 12585, G. A. 1269.

(*v*) Elaterium in cakes, prepared from the juice of the fruit of ecballium elaterium by evaporation and drying, and containing a medicinal drug known as "elaterine," which, however, is extracted from the cakes before it is used is free as a drug in a crude state, and is not dutiable as a drug which has been advanced in value or condition by refining or grinding or by some process of manufacture, nor as a medicinal preparation.—United States *v.* Merck (66 Fed. Rep., 251), reversing T. D. 11572 (G. A. 747).

(*a*) "Foregoing," in this paragraph refers to all the articles herein enumerated.—In re Cruikshank (C. C.), 54 Fed. Rep., 676.

(*b*) Reversed 59 Fed. Rep., 446.

(*c*) "Edible," as applied to spices, means spices which are eaten as a sauce or condiment and not as a food capable of sustaining life.—Id.

(*d*) Reversed 59 Fed. Rep., 446.

DECISIONS UNDER THE ACT OF 1883.

(*e*) Celery seed not intended to be sown or planted to raise celery to be consumed by man is not a medicinal seed but an aromatic seed and is not edible and is in a crude state and not advanced in value or condition by refining or grinding or by other process of manufacture is free and is not dutiable as garden seed.—Clay *v.* Magone (C. C.), (40 Fed. Rep., 230).

(*f*) Dandelion root, not edible and in a crude state, and not advanced in value or condition by refining or grinding or by other process of manufacture, and which was not used nor intended to be used as coffee or as coffee substitute, but was used for medicine and in medicinal preparations, is free and not dutiable as dandelion root.—Clay *v.* Erhardt (C. C.), (48 Fed. Rep., 293).

(*g*) Construction of a statute should not be resorted to when the statute bears its meaning plainly on its face, but should be reserved for a statute expressed in doubtful language.—Id.

1897 **549.** Eggs of birds, fish, and insects: *Provided, however,* That this shall not be held to include the eggs of game birds or eggs of birds not used for food, the importation of which is prohibited except specimens for scientific collections, nor fish roe preserved for food purposes.

1894 471. Eggs of birds, fish, and insects: *Provided, however,* That this shall not be held to include the eggs of game birds the importation of which is prohibited except specimens for scientific collections.

1890 561. Eggs of birds, fish, and insects.

1883 690. Eggs.

DECISIONS UNDER PARAGRAPH 549, ACT OF 1897.

(*h*) Cod roe preserved by salting or brining and unfit for use as food by human beings is free under this paragraph.—T. D. 26916, G. A. 6230.

(*i*) Eggs of domesticated ducks are dutiable as eggs not specially provided for and are not free as eggs of birds.—Sun Kwong On *v.* United States (143 Fed. Rep., 115; T. D. 27224), affirming T. D. 26401 and T. D. 26151, G. A. 5966.

DECISIONS UNDER ACT OF 1894.

(*j*) Canned cod roe is free and not dutiable as fish in cases made of tin.—T. D. 15716, G. A. 2897.

DECISIONS UNDER ACT OF 1890.

(*k*) Caviar (fish eggs) salted and put up in small round tins is free.—T. D. 10877, G. A. 372.

(*l*) Fish eggs dried, salted, smoked, and pressed into shape are free.—T. D. 11062, G. A. 505.

1897 **550.** Emery ore.

1894 472. Emery ore.

1890 562. Emery ore.

1883 692. Emery ore.

1897 **551.** Ergot.

1894 473. Ergot.

1890 563. Ergot.

1883 534. Ergot.

1897 **552.** Fans, common palm-leaf, plain and not ornamented or decorated in any manner, and palm leaf in its natural state, not colored, dyed, or otherwise advanced or manufactured.

1894 474. Common palm-leaf fans, and palm-leaf unmanufactured.

1890 564. Fans, common palm-leaf and palm-leaf unmanufactured.

1883 693. Fans, common palm-leaf.

DECISIONS UNDER ACT OF 1894.

(*a*) Palm leaves which have been painted, dyed, or subjected to some solution designed only for their preservation are free and not dutiable as palms used for forcing under glass.—T. D. 16970, G. A. 3398.

1897 **553.** Felt, adhesive, for sheathing vessels.

1894 479. Felt, adhesive, for sheathing vessels.

1890 569. Felt, adhesive, for sheathing vessels.

1883 696. Felt, adhesive, for sheathing vessels.

DECISIONS UNDER PARAGRAPH 553, ACT OF 1897.

(*b*) Black adhesive felt made of fibrous vegetable material and coal tar, commonly used for sheathing vessels, is free and not dutiable as sheathing paper, although it is also used for roofing and in the manufacture of shoes.—T. D. 10460, G. A. 110; T. D. 17773, G. A. 3719; T. D. 20848, G. A. 4384; United States *v.* Nichols (C. C.), (46 Fed. Rep., 359).

(*c*) Sheathing felt not adhesive is not free.—T. D. 22446, G. A. 4752.

(*d*) While adhesive sheathing felt is entitled to free entry, irrespective of its actual use, black sheathing felt not adhesive, admittedly imported for roofing, is not free, but dutiable under paragraph 394 as felt.—T. D. 22448, G. A. 4752.

1897 **554.** Fibrin, in all forms.

1894 480. Fibrin, in all forms.

1890 570. Fibrin, in all forms.

1883 697. Fibrin, in all forms.

1897 **555.** Fish, fresh, frozen, or packed in ice, caught in the Great Lakes or other fresh waters by citizens of the United States.

1894 [No corresponding provision.]

1890 571. Fish, the product of American fisheries, and fresh or frozen fish (except salmon) caught in fresh waters by American vessels, or with nets or other devices owned by citizens of the United States.

1883 749. * * * American fisheries, and all other articles the produce of such fisheries.

DECISIONS UNDER PARAGRAPH 555, ACT OF 1897.

(*e*) Fish caught in a bay on Lake Ontario, in Canadian waters, by citizens of Canada, notwithstanding such citizens were employed by a corporation of New York, are not free.—Lake Ontario Fish Co. *v.* United States (99 Fed. Rep., 551), affirming in principle T. D. 18606, G. A. 4004, and T. D. 18608, G. A. 4006.

(*f*) Fish caught in Canadian waters by Canadian citizens in the employ of an American corporation are not "fish caught by citizens of the United States" within the meaning of this paragraph.—T. D. 23196, G. A. 4972.

(*a*) Certain fish caught in Lake Erie held to be fish caught in fresh waters by American vessels.—T. D. 10391, G. A. 82. T. D. 10650, G. A. 234.

(*b*) Frogs are not covered by this paragraph.—T. D. 11566, G. A. 741.

(*c*) An American vessel cleared for Juliet, Marshall Island, on a fishing voyage, on which the vessel caught a quantity of beches de mer, which were carried into the port of San Francisco, when free entry was refused because the collector was not furnished with a certificate from two respectable merchants (art. 370) as to the truth of the statements in the manifest. *Held*, that the regulation applies only to the fish brought into the United States from foreign places in a vessel other than the one by which the fish were taken and that the fish are free.—T. D. 11604, G. A. 774.

(*d*) Fish imported by a firm in a vessel owned by the firm and with nets owned by the firm, one member of which is an American citizen and the other a citizen of Canada, are not free.—T. D. 11680, G. A. 785.

(*e*) An unsupported affidavit of the importer that he is the owner of the nets, etc., held not sufficient.—T. D. 11709, G. A. 814.

(*f*) The phrase "owned by citizens of the United States" refers to legal, not equitable, ownership.—T. D. 11846, G. A. 837.

(*g*) Fish caught by vessels or nets, the legal ownership of which was in a resident of Canada (in the absence of evidence that he was a citizen of the United States), who held the property as agent and trustee for the Buffalo Fish Company, an American company, are not free.—T. D. 11846, G. A. 837.

(*h*) An American corporation organized under the laws of a State or Territory or under an act of Congress, when the stockholders are all citizens of the United States, is entitled to the same privileges as citizens of the United States. The presumption, in the absence of evidence to the contrary, is that the stockholders of such a corporation are citizens of the State by which it was created.—T. D. 11846, G. A. 837.

(*i*) Certain fish imported by the Buffalo Fish Company held not free.—T. D. 12622, G. A. 1271.

(*j*) Fresh fish not salmon, assessed under paragraph 293 (1890) and claimed to be free under this paragraph. Protest overruled, as there was no evidence that the fish were the product of American fisheries.—T. D. 13613, G. A. 1885.

(*k*) Pickled or salted mackerel taken by the crew of an American vessel, shipped from Prince Edwards Island by boat and railroad to Vanceboro, were accompanied by an invoice from the master, but there was nothing to indicate that the mackerel were the product of American fisheries or the catch of any American vessel, and no manifest, as provided in articles 370 and 371, accompanied the invoice. The mackerel was assessed under paragraph 292 (1890). The master produced before the Board of Appraisers a manifest in the form prescribed. *Held*, that the omission to produce to the collector the manifest in the form prescribed by the regulations is not cured by the production before the Board of the manifest verified long after the entry and liquidation.—T. D. 13614, G. A. 1886.

(*l*) American vessels touched upon the coast of New Brunswick and by an arrangement fished the wiers of native fishermen, paying for the fish. *Held*, that the fish are not the product of an American fishery.—T. D. 13665, G. A. 1903.

(*a*) Fish caught in Canadian fresh waters by a Canadian corporation using nets owned by and leased from an American corporation are free under this paragraph.—Detroit Fish Company *v.* United States (125 Fed. Rep., 801; T. D. 25002).

1897 **556.** Fishskins.

1894 483. Fishskins.

1890 573. Fishskins.

1883 { 510. Fishskins.
779. Shark skins.

DECISIONS UNDER PARAGRAPH 556, ACT OF 1897.

(*b*) Fishskins in a fragmentary condition are free under this provision.—T. D. 26633, G. A. 6123.

1897 **557.** Flint, flints, and flint stones, unground.

1894 484. Flint, flints, and ground flint stones.

1890 574. Flint, flints, and ground flint stones.

1883 701. Flint, flints, and ground flint stones.

DECISIONS UNDER PARAGRAPH 557, ACT OF 1897.

(*c*) Flint stones measuring about 4 inches in length, 3 in width, and 1 in thickness, partially ground and polished and designed to be used to impart a luster to surface-coated papers, are dutiable at the rate of 20 per cent ad valorem under section 6 as unenumerated manufactured articles and are not free of duty as flint, flints, or flint stones.—T. D. 24071, G. A. 5233.

(*d*) Flint polishing stones rounded and polished, with the edges beveled, are not free under this paragraph.—T. D. 26603, G. A. 6106.

1897 **558.** Fossils.

1894 486. Fossils.

1890 576. Fossils.

1883 702. Fossils.

1897 **559.** Fruits or berries, green, ripe, or dried, and fruits in brine not specially provided for in this Act.

1894 489. Fruits, green, ripe, or dried, not specially provided for in this Act.

1890 580. Fruits, green, ripe, or dried, not specially provided for in this act.

1883 704. Fruits, green, ripe, or dried, not specially enumerated or provided for in this Act.

DECISIONS UNDER PARAGRAPH 559, ACT OF 1897.

(*e*) Pickled limes are not free as fruit in brine. It seems also that they are not provided for under paragraph 241 as vegetables prepared or preserved, including pickles and sauces, but under paragraph 266 for limes.—T. D. 19035, G. A. 4083.

(*f*) Prickly pears are free as fruit not specially provided for and are not dutiable under paragraph 262 as pears.—T. D. 21458, G. A. 4510.

(*g*) The Chinese fruit called "lychee," which consists of a shell dried, not edible, and an inferior pulp, in its natural state, which is edible for children, is free as dried fruit and not dutiable under paragraph 262 as included among "other edible fruits, dried." T. D. 19386, G. A. 4150, reversed.—Wing Wo Chung *v.* United States (C. C.), (91 Fed. Rep., 637); reversed (C. C. A.), (98 Fed. Rep., 602).

(*a*) Avocado or alligator pears, being entirely distinct from the common pear, are free as fruits green, ripe, or dried and not dutiable under paragraph 262 as pears.—T. D. 22603, G. A. 4807.

(*b*) Dried bananas are not free under this paragraph, but fall within the provisions of paragraph 262 as edible fruits dried.—United States *v.* Wing Wo Chong (98 Fed. Rep., 602) followed; T. D. 24493, G. A. 5351.

(*c*) Oranges and lemons cut in two and immersed in brine are free of duty as fruits in brine.—Hills *v.* United States (123 Fed. Rep., 477), reversing 113 Fed Rep., 857, and T. D. 21919, G. A. 4632, followed; T. D. 24567, G. A. 5379.

(*d*) Cherries in brine are free under this provision.—T. D. 24663, G. A. 5417.

(*e*) The green fruit of the almond tree in which the pit has not formed, imported in brine, is free under this provision.—T. D. 24663, G. A. 5417.

(*f*) Dried bananas being edible fruits are not within this provision.—T. D. 26510, G. A. 6078.

(*g*) Japanese umeboshi or umezuki, consisting of the fruit of the ume tree preserved in its own juice and salt, is dutiable as preserved in its own juice.—T. D. 26931, G. A. 6237.

(*h*) Black or ripe olives in brine are free under this provision.—T. D. 27793, G. A. 6505.

(*i*) Foxberries imported in barrels containing water are not free under this provision.—Boak *v.* United States (125 Fed. Rep., 599; T. D. 24887), affirming T. D. 23731, G. A. 5142.

(*j*) Limes in brine are free under this paragraph and are not dutiable under the specific provisions for limes in paragraph 266.—Brennan *v.* United States (136 Fed. Rep., 743; T. D. 26317), reversing 129 id., 837; T. D. 25274, and T. D. 24320, G. A. 5307, and in effect overruling Roche *v.* United States (116 Fed. Rep., 911).

(*k*) Pears in a whole state as picked from the tree, with skin and stems intact, packed in a barrel in water containing ninety-six ten thousandths of 1 per cent of salt, are dutiable under the provision for pears green or ripe and are not free of duty as fruits in brine. Water with this slight percentage of salt is not brine.—T. D. 26029, G. A. 5917.

DECISIONS UNDER THE ACT OF 1894.

(*l*) Provincial and Patras currants dried are free as dried fruit and not dutiable as Zante currants or dried grapes.—T. D. 16004, G. A. 3028.

(*m*) Canadian currants (ripe fruit not Zante currants or currants of the grape species) are free.—T. D. 17741, G. A. 3727.

(*n*) Foxberries in water are free and not dutiable as fruits preserved in their own juices.—T. D. 16727, G. A. 3315.

(*o*) Dried currants from the Levant which are not of the kind known as Zante currants are free and not dutiable as Zante currants, raisins, or other dried grapes, although so known botanically and scientifically.—T. D. 22040, G. A. 4664.

DECISIONS UNDER THE ACT OF 1890.

(*p*) Citron in brine is free.—T. D. 11555, G. A. 730.

(*q*) Chinese longan is free as dried fruit and not dutiable as sweetmeats.—T. D. 16218, G. A. 3097.

(*r*) Watermelons are free as green fruit.—T. D. 12338, G. A. 1110.

DECISIONS UNDER THE ACT OF 1883.

(*a*) Leghorn citron is free as dried fruit and not dutiable as a comfit, sweetmeat, or fruit preserved in sugar.—Nordlinger *v.* United States (69 Fed. Rep., 92); note T. D. 24965, G. A. 5562.

1897 **560.** Fruit plants, tropical and semitropical, for the purposes of propagation or cultivation.

1894 487. Fruit plants, tropical and semitropical, for the purpose of propagation or cultivation.

1890 577. Fruit plants, tropical and semitropical, for the purpose of propagation or cultivation.

1883 703. Fruit plants, tropical and semitropical, for the purpose of propation or cultivation.

DECISIONS UNDER PARAGRAPH 560, ACT OF 1897.

(*b*) Seedling orange trees of mandarin variety are free.—T. D. 20009, G. A. 4255.

1897 **561.** Furs, undressed.

1894 492. Furs, undressed; * * *.

1890 587. Furs, undressed.

1883 705. Furs, undressed.

DECISION UNDER PARAGRAPH 561, ACT OF 1897.

(*c*) Fur which drops from rabbit skins that have become heated in the bales in which they are packed, which is unfit for use by hatters in making hats, is free of duty under this provision.—T. D. 26955, G. A. 6246.

DECISIONS UNDER THE ACT OF 1890.

(*d*) Rabbits' fur, commercially known as hatters' fur, but which has not been prepared for hatters' use, is not furs undressed.—T. D. 13313, G. A. 1693.

1897 **562.** Fur skins of all kinds not dressed in any manner and not specially provided for in this act.

1894 493. Fur skins of all kinds not dressed in any manner.

1890 588. Fur skins of all kinds not dressed in any manner.

1883 706. Fur skins of all kinds, not dressed in any manner.

DECISIONS UNDER PARAGRAPH 562, ACT OF 1897.

(*e*) Turkish Angora goatskins of the kind described in United States *v.* Bennett (66 Fed. Rep., 299) are free as fur skins not dressed and are not dutiable under paragraphs 357 and 358 as wool or hair. It seems that as to certain Angora goatskins coming from an inferior breed of goats and not used as fur skins a different rule might apply.—T. D. 12815, G. A. 1411, reversed.—T. D. 20845, G. A. 4381.

(*f*) Angora goatskins raw, with the hair on, of superior quality, suitable for use as fur, are free.—T. D. 22831, G. A. 4872.

DECISIONS UNDER THE ACT OF 1894.

(*g*) Plucked rabbit or coney skins, carroted, are free and not dutiable as dressed furs on the skin.—T. D. 18222, G. A. 3932.

(*h*) Tiger skins raw and only prepared with a solution of lime to keep out moths or worms are free and not dutiable as dressed furs.—T. D. 19158, G. A. 4115.

DECISIONS UNDER THE ACT OF 1890.

(*a*) Turkish Angora goatskins raw, with the wool on, are free and not dutiable as wool class 2.—T. D. 15699, G. A. 2880.

(*b*) Raw Angora goatskins with the hair on, being for all commercial purposes undressed fur skins, it being unprofitable to separate the hair from the skin and to use the hair as wool, are free and are not dutiable as wool on the skin. Paragraph 605 (1890), which provides for the free entry of the skins without the wool, does not imply that with the wool on they are dutiable.—United States *v.* Bennett (C. C. A.), (66 Fed. Rep., 299).

(*c*) Chinese sable skins are free.—T. D. 13686, G. A. 1924.

(*d*) Plucked coney skins, fur skins from which the long coarse hairs have been pulled or separated from the fur, are free and not dutiable as furs dressed on the skins.—T. D. 10901, G. A. 396.

(*e*) Since the tariff act of 1846 substantially the same language has been used with respect to dressed and undressed skins in all the acts down to and including the act of 1890, and under a uniform current of Treasury decisions beginning with October 15, 1868, pulled coney skins have been classified as undressed skins. These rulings by the Executive Department should have great weight, because it may be fairly presumed that the importation has been made upon the faith of the decisions and classification heretofore made.—United States *v.* Wotten (C. C.), (50 Fed. Rep., 693).

(*f*) Pulled or plucked coney skins—that is, such as have had the hair removed from them—are free and are not dutiable as dressed furs on the skin.—United States *v.* Wotten (C. C.), (50 Fed. Rep., 693); affirmed, Same *v.* Same (C. C. A.), (53 Fed. Rep., 344).

(*g*) The actual character of the skins when imported and not the use to which they are subsequently to be put determines their classification.—United States *v.* Wotten (C. C. A.), (53 Fed. Rep., 344).

1897 **563.** Gambier.

1894 494. Gambier.

1890 589. Gambier.

1883 535. Gambier.

1897 **564.** Glass enamel, white, for watch and clock dials.

1894 [Not enumerated.]

1890 [Not enumerated.]

1883 [Not enumerated.]

1897 **565.** Glass plates or discs, rough-cut or unwrought, for use in the manufacture of optical instruments, spectacles, and eye glasses, and suitable only for such use: *Provided, however*, That such discs exceeding eight inches in diameter may be polished sufficiently to enable the character of the glass to be determined.

1894 496. Glass plates or disks, rough-cut or unwrought, for use in the manufacture of optical instruments, spectacles, and eyeglasses, and suitable only for such use: *Provided, however*, That such disks exceeding eight inches in diameter may be polished sufficiently to enable the character of the glass to be determined.

1890 591. Glass plates or disks, rough-cut or unwrought, for use in the manufacture of optical instruments, spectacles, and eye-glasses, and suitable only for such use: *Provided, however*, That such disks exceeding eight inches in diameter may be polished sufficiently to enable the character of the glass to be determined.

1883 708. Glass-plate or disks, unwrought for use in the manufacture of optical instruments.

DECISIONS UNDER PARAGRAPH 565, ACT OF 1897.

(*a*) All pieces of glass, of whatever form, used in the manufacture of refracting bodies for optical instruments, while in an unwrought condition, are designated commercially as "discs." Glass blanks molded or pressed into the form of prisms or into circular shapes with surfaces approximating those of the finished lens, but which have not been further advanced and are intended to be ground into prisms and lenses for optical instruments, are free of duty under this paragraph and are not dutiable at 45 per cent ad valorem, as manufactures of glass, under paragraph 112. Such prism blanks which do not exceed 8 inches in any outside dimension, when polished on one or more sides to enable the character of the glass to be determined, are excluded from this paragraph by implication of the proviso thereto.—T. D. 24150, G. A. 5252.

(*b*) Unpolished rough-cut or unwrought coquille glasses, pieces of plain white or colored glasses measuring about 1¾ inches in the dimension of greatest length, and used in the manufacture of spectacles and eyeglasses designed to protect the eyes from glare or dust, are not dutiable under the provisions of paragraph 109. Such merchandise being rough cut or unwrought and suitable only for use in the manufacture of spectacles and eyeglasses is entitled to free entry under the provisions of this paragraph.—T. D. 25252, G. A. 5662.

(*c*) Unwrought glass plates for optical instruments, less than 8 inches in dimensions, with edges ground and polished, are free of duty under this paragraph.—Hensel *v.* United States (139 Fed. Rep., 95; T. D. 26193), reversing abstract 2728 (T. D. 25538), followed; T. D. 26336, G. A. 6028.

(*d*) Pieces of unpolished cylinder glass about 8½ by 11 inches in size, suitable for other uses than the manufacture of optical instruments, are not free under this provision.—T. D. 26479, G. A. 6071.

DECISIONS UNDER THE ACT OF 1890.

(*e*) Plates and disks of glass not exceeding 8 inches in diameter, ground and polished, designed for use in the manufacture of optical instruments, are free.—T. D. 13294, G. A. 1674.

(*f*) Glass plates or disks of uncolored and colored unpolished cylinder glass, cut into rectangular, oval, or round outlines, the extreme dimensions being 1¾ inches, are free as unwrought disks, etc., and not dutiable as unpolished cylinder glass.—T. D. 14644, G. A. 2402.

(*g*) Rough-cut pieces of cylinder or window glass for making spectacle lenses are free and not dutiable as unpolished cylinder glass and window glass.—T. D. 15072, G. A. 2625.

1897 **566.** Grasses and fibers: Istle or Tampico fiber, jute, jute butts, manila, sisal grass, sunn, and all other textile grasses or fibrous vegetable substances, not dressed or manufactured in any manner, and not specially provided for in this act.

1894 497. Istle or Tampico fiber, jute, jute butts, manila, sisal grass, sunn, * * * * * * * hemp, flax, jute, and tow wastes, and all other textile grasses or fibrous vegetable substances, unmanufactured or undressed, not specially provided for in this act.

1890
592. Istle or Tampico fiber.
593. Jute.
594. Jute butts.
595. Manila.
596. Sisal grass.
597. Sunn.
And all other textile grasses or fibrous vegetable substances, unmanufactured or undressed, not specially provided for in this act.

1883 { 331. * * * manila * * * twenty-five dollars per ton.
332. Jute butts, five dollars per ton.
333. Jute, twenty per centum ad valorem; sunn, sisal grass, and other vegetable substances not specially enumerated or provided for in this act, fifteen dollars per ton.

DECISIONS UNDER PARAGRAPH 566, ACT OF 1897.

(*a*) Stems of wheat unbleached, for funeral decorations, are free as grasses or fibrous vegetable substances not dressed or manufactured.—T. D. 19255, G. A. 4132.

(*b*) Jute subjected to process of breaking, retting, and scutching is manufactured jute and not free. This jute was assessed under paragraph 327 at $20 per ton, but the Board does not pass upon the correctness of the assessment.—T. D. 21596, G. A. 4556.

(*c*) Jute fiber separated from the stalks and inner bark of the plant and not subjected to manufacture is the ordinary and common jute of commerce, is free and not dutiable under paragraph 327 at $20 per ton.—T. D. 22359, G. A. 4723.

(*d*) Natural grass sun bleached, used for emblems, is free.—United States *v.* Richard (C. C.), (99 Fed. Rep., 262).

(*e*) Stems or heads of wheat or straw intended for funeral decorations and which have been sun bleached, but not dressed or manufactured in any manner, are free as textile grasses or fibrous vegetable substances undressed or unmanufactured and are not dutiable under paragraph 251 as natural flowers for decorative purposes nor paragraph 425 as ornamental grains.—T. D. 22265, G. A. 4712.

(*f*) So-called "Gallingale rush" from China, each stem being split open and dried, but not further advanced, is free under the provision herein for textile grasses or fibrous vegetable substances.—T. D. 24330, G. A. 5313.

(*g*) So-called New Zealand hemp held to be free under this provision.—T. D. 24845, G. A. 5511.

(*h*) Vegetable fibers assorted, dressed, cut into uniform lengths and bunched, being intended for the use of brush makers, are not free under this paragraph, but are dutiable as unenumerated manufactured articles.—T. D. 24860, G. A. 5520.

DECISIONS UNDER THE ACT OF 1894.

(*i*) Bast is free as a fibrous vegetable substance unmanufactured or undressed and is not free under paragraph 558 (1894) as a vegetable substance nor dutiable as an unenumerated unmanufactured article.—T. D. 16337, G. A. 3166.

(*j*) Canadian scutched flax is free and not dutiable as flax hackled.—T. D. 16829, G. A. 3348.

(*k*) Sun-bleached wheat straw or grass is free.—T. D. 17150, G. A. 3467.

DECISIONS UNDER THE ACT OF 1890.

(*l*) A patent fiber artificially colored held not to be istle or Tampico fiber.—T. D. 12209, G. A. 1023.

(*m*) Sunn or raffia is free and not dutiable as hemp.—T. D. 15579, G. A. 2839.

(*n*) Crinn vegetable or African fiber is free.—T. D. 13295, G. A. 1675.

(*o*) Kittool fiber is not free.—T. D. 13591, G. A. 1863.

(*a*) The fibrous part of the bark of a tree loosely twisted into the form of a rope while green, not intended for use in the condition in which imported, is free as a fibrous vegetable substance.—T. D. 14830, G. A. 2513.

1897 **567.** Gold-beaters' molds and gold-beaters' skins.

1894 498. Gold-beaters' molds and gold-beaters' skins.

1890 598. Gold-beaters' molds and gold-beaters' skins.

1883 710. Gold-beaters' molds and gold-beaters' skins.

1897 **568.** Grease, and oils (excepting fish oils), such as are commonly used in soap making or in wire drawing, or for stuffing or dressing leather, and which are fit only for such uses, and not specially provided for in this act.

1894 499. Grease and oils, including cod oil, such as are commonly used in soap making or in wire drawing, or for stuffing or dressing leather, and which are fit only for such uses, not specially provided for in this act.

1890 599. Grease, and oils, such as are commonly used in soap making or in wire drawing, or for stuffing or dressing leather and which are fit only for such uses, not specially provided for in this act.

1883 712. Grease, for use as soap stock only, not specially enumerated or provided for.

DECISIONS UNDER PARAGRAPH 568, ACT OF 1897.

(*b*) Substances obtained by washing the solid residue left after the distillation of wool grease, known as "hard yellow grease" and as "white grease," which are of a yellow color and have the consistency of a hard cake, are so differentiated from wool grease by the treatment received as to make them different substances, and being expressly used in the stuffing and dressing of leather they are free and not dutiable under paragraph 279, as wool grease.—United States *v.* Leonard (C. C.), (100 Fed. Rep., 288).

(*c*) Sod oil, a grease fit only for dressing or stuffing leather, bought and sold as sod oil and not being in fact nor commercially known as fish oil (though sometimes made from certain kinds of fish oils), is free.—United States *v.* Wells (77 Fed. Rep., 411) followed; T. D. 19585, G. A. 4206.

(*d*) Cod oil being a fish oil, and for the further reason that it is fit for other uses than those specified in this paragraph, is not free, but is dutiable under paragraph 42.—T. D. 23720, G. A. 5136.

(*e*) So-called yellow hard grease, which is in truth and substance wool grease, though not known commercially as such, is dutiable as wool grease and is not free under this paragraph.—T. D. 24807, G. A. 5491.

(*f*) Bone grease, produced from bone, which is unfiltered and unpressed, held not to be dutiable as a grease fit only for stuffing or dressing leather.—T. D. 25550, G. A. 5777.

(*g*) So-called olein, consisting of oleic acid, is fit for other uses than soap making and is dutiable as an acid not specially provided for.—Hill *v.* United States (151 Fed. Rep., 475; T. D. 27747), affirming 143 id., 361; T. D. 27030, and T. D. 25648, G. A. 5807, followed; T. D. 27781, G. A. 6499.

(*h*) To bring merchandise within the terms of this provision it must be shown not only that it is fit for one of the purposes therein mentioned, but that it is such grease or oils as are commonly used therefor. Evidence of such by one firm is not sufficient to establish the fact of common use.—T. D. 25410, G. A. 5718, affirmed without opinion in Isaacs *v.* United States (suit 3627, T. D. 27773).

(*a*) Niger seed oil found to be an oil commonly used in soap making and fit only for such use.—United States *v.* Colby (153 Fed. Rep., 883; T. D. 28078), affirming T. D. 27498 and reversing T. D. 26109, G. A. 5954.

(*b*) To be excluded from the provisions of this paragraph it is not enough that an oil can be used for other purposes than soap making; it must also be fit for such other purposes.—Ibid.

DECISIONS UNDER THE ACT OF 1894.

(*c*) Cod oil is free and not dutiable as fish oil.—T. D. 15522, G. A. 2832.

(*d*) Chinese vegetable tallow assessed as expressed oil and claimed to be free under paragraphs 499, 558, 568, or 645 (1894). Held to be free.—T. D. 17177, G. A. 3494.

(*e*) Japanese herring oil is free and not dutiable as herring oil.—T. D. 18008, G. A. 3852.

DECISIONS UNDER THE ACT OF 1890.

(*f*) Sod oil is free.—T. D. 11236, G. A. 595.

(*g*) Sperm oil double refined is not free.—T. D. 11326, G. A. 609.

(*h*) Certain wool grease held to be degras and not free.—T. D. 11561, G. A. 736.

(*i*) Degras or brown wool grease is not free.—T. D. 13757, G. A. 1951.

(*j*) Grease and oils commonly used in soap making and wire drawing or for the dressing and stuffing of leather, and which are fit only for such uses, are free, though they might be scientifically classed under some of the duty schedules. Accordingly, Japanese fish oil, fit only for such uses, is free and not dutiable as whale and other fish oils.—United States *v.* Wells (C. C. A.), (77 Fed. Rep., 411).

(*k*) A dark-brown grease of an inferior quality held to be free.—T. D. 13439, G. A. 1776.

(*l*) Crude olein is free as grease or oil commonly used for soap making and not as an acid nor dutiable as a chemical compound.—T. D. 15040, G. A. 2617.

1897 **569.** Guano, manures, and all substances used only for manure.

1894 500. Guano, manures, and all substances expressly used for manure.

1890 600. Guano, manures, and all substances expressly used for manure.

1883 505. Guano, manures, and all substances expressly used for manure.

DECISIONS UNDER PARAGRAPH 569, ACT OF 1897.

(*m*) Hog-hair waste, used solely as an ingredient in the manufacture of manures, is free under this paragraph, which applies as well to substances that have no other use than forming when mixed with other things manure as to articles which are ready for use as manure in their condition as imported.—Shallus *v.* United States (129 Fed. Rep., 845; T. D. 25041) followed; T. D. 25085, G. A. 5604.

(*n*) Lard cracklings, waste of pork-packing establishments, held to be free as substances used only for manure and not dutiable as waste.—Shallus *v.* United States (129 Fed. Rep., 845; T. D. 25041) followed; T. D. 24802, G. A. 5488, overruled; T. D. 25800, G. A. 5855.

DECISIONS UNDER THE ACT OF 1894.

(*a*) Apatite, sometimes called phosphate rock, ground to a fine powder is free as a substance expressly used for manure and is not free as phosphate nor dutiable as a nonenumerated article.—T. D. 16097, G. A. 3061.

(*b*) Nitragin is a substance expressly used for manure and is free. It is not free as an acid nor dutiable as a nonenumerated article.—T. D. 18152, G. A. 3909.

(*c*) Bags made of jute, being the ordinary covering for a fertilizer known as meat meal, are free and not dutiable as manufactures of jute.—T. D. 16831, G. A. 3350.

DECISIONS UNDER THE ACT OF 1890.

(*d*) Gray sulphate of ammonia manufactured from the ammoniacal liquors of gas works is free as a substance expressly used for manure and is not dutiable as sulphate of ammonia.—T. D. 14408, G. A. 2292; reversed, T. D. 15132, G. A. 2658; Marine *v.* Bartal (60 Fed. Rep., 601).

DECISIONS UNDER THE ACT OF 1883.

(*e*) All imported substances, whether expressly provided for eo nomine or covered by any general language descriptive of their origin or qualities, which subserve the purpose of enriching the soil and thus increasing the crops to be raised upon it, are free.—Heller *v.* Magone (C. C.), (38 Fed. Rep., 908).

(*f*) An article, though in fact "sulphate of potash" and at and prior to this act generally bought and sold in trade and commerce of this country as "sulphate of potash," is in cases of importations which are actually used in the manufacture of fertilizers free.—Heller *v.* Magone (C. C.), (38 Fed. Rep., 908).

(*g*) Sulphate of potash, the only common use of which, either by itself or in combination with other materials, is as a manure or in the manufacture of manure, is free as expressly used for manure and is not dutiable as sulphate of potash. This was a manure salt made in Saxony from "kainit."—Magone *v.* Heller (150 U. S., 70).

(*h*) Whether an importation of sulphate of potash is to be used expressly for manure or not determines whether it is free or subject to duty.—Schultz *v.* Cadwalader (C. C.), (43 Fed. Rep., 290).

(*i*) All imported substances, whether expressly provided for eo nomine or covered by any language descriptive of their origin or qualities, which subserve the purpose of enriching the soil are free.—Id.

(*j*) In relation to each other paragraph 70 (1883) is general and this paragraph is specific as differentiating from the larger class of articles denominated "sulphate of potash," the smaller portion "expressly used for manure."—Id.

1897 **570.** Gutta percha, crude.

1894 503. Gutta-percha, crude.

1890 603. Gutta percha, crude.

1883 716. Gutta-percha, crude.

DECISIONS UNDER PARAGRAPH 570, ACT OF 1897.

(*k*) Gutta-percha which has been reboiled to remove impurities and to render it uniform or homogeneous in texture, but which still contains some impurities, is free as gutta-percha crude and not dutiable as a manufacture of gutta-percha.—T. D. 19528, G. A. 4191.

(*a*) Gutta-percha of a greenish hue, in the form of lumps or rolls, is free and not dutiable as a manufacture of gutta-percha.—T. D. 18157, G. A. 3914.

(*b*) Recovered gutta-percha is not free as crude.—T. D. 15006, G. A. 2583.

571. Hair of horse, cattle, and other animals, cleaned or uncleaned,
1897 drawn or undrawn, but unmanufactured, not specially provided for in this Act; and human hair, raw, uncleaned, and not drawn.

504. Hair of horse, cattle, and other animals, cleaned or uncleaned,
1894 drawn or undrawn, not specially provided for in this Act; and human hair, raw, uncleaned, and not drawn.

604. Hair of horse, cattle, and other animals, cleaned or uncleaned,
1890 drawn or undrawn, but unmanufactured, not specially provided for in this Act; and human hair, raw, uncleaned, and not drawn.

444. Human hair, raw, uncleaned, and not drawn, twenty per centum ad valorem. * * * .

1883 717. Hair, horse or cattle, and hair of all kinds, cleaned or uncleaned, drawn or undrawn, but unmanufactured, not specially enumerated or provided for in this Act; of hogs, curled for beds and mattresses, and not fit for bristles.

DECISIONS UNDER PARAGRAPH 571, ACT OF 1897.

(*c*) Common goat hair commercially known as Madras goat hair, or India goat hair, is free.—T. D. 19847, G. A. 4226.

(*d*) Goat hair known as Mocha goat hair is free and not dutiable as wool of the third class.—T. D. 21739, G. A. 4595.

(*e*) Squirrel hair tied up in bunches is free and not dutiable under paragraph 366 as a manufacture of wool.—T. D. 22869, G. A. 4880.

(*f*) The rule of ejusdem generis has no application to the construction of this paragraph, because the specific words of the paragraph have no identity.—Id.

(*g*) Goat hair showing merely a trace of Angora blood and unfit for combing purposes is free of duty under this paragraph.—T. D. 26610, G. A. 6113.

DECISION UNDER THE ACT OF 1894.

(*h*) Horsehair for violin bows is free and not dutiable as parts of musical instruments.—T. D. 15686, G. A. 2867.

DECISIONS UNDER THE ACT OF 1890.

(*i*) Badgers' hair cleaned, sorted, and cut into uniform lengths ready to be manufactured into brushes is free.—T. D. 11068, G. A. 511.

(*j*) Common goat hair is free and not dutiable as hair, etc., class 2. T. D. 10727, G. A. 280, reversed.—In re Chase (48 Fed. Rep., 630); reversed (51 Fed. Rep., 798).

(*k*) Bow hair, consisting of horsehair cleaned, assorted, cut into equal lengths, with waxed knots upon one end, and intended to be used in the construction of violin bows, is free.—T. D. 11562, G. A. 737.

(*l*) Horsehair dyed is not free. Dyeing constitutes a process of manufacture.—T. D. 13218, G. A. 1639.

(*m*) Certain hogs' hair or pigs' hair held free and not dutiable as bristles.—T. D. 12852, G. A. 1448.

(*n*) Certain human hair found to be raw; uncleaned, and not drawn, and to be free.—T. D. 14252, G. A. 2216.

(*o*) Rabbit fur, commercially known as hatters' fur, but which has not been prepared for hatters' use, is not animal hair.—T. D. 13313, G. A. 1693.

(*a*) Old squirrel boas unfit for use in the condition in which imported held not free as hair.—T. D. 13697, G. A. 1935.

DECISION UNDER THE ACT OF 1883.

(*b*) Goat hair is free under this paragraph, if it is: (1) either common goat hair, known as such in trade and salable only as such; or (2) if not being common goat hair it is not combing hair, that is, long hair, like alpaca hair of long fiber, which can be combed out, and which is capable of being used for combing purposes.—Dobson *v.* Cooper (D. C.), (46 Fed. Rep., 184); reversed (157 U. S., 148).

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*c*) Goat hair uncleaned and unmanufactured is exempt from duty notwithstanding the provision of section 4, act of June 30, 1864.—Fifty One Bales of Goat Hair (2 Ben., 479; 9 Fed. Cas., 44).

1897 **572.** Hide cuttings, raw, with or without hair, and all other glue stock.

1894 506. Hide cuttings, raw, with or without hair, and all other glue stock.

1890 606. Hide cuttings, raw, with or without hair, and all other glue stock.

1883 511. Hide cuttings, raw, with or without hair, and all glue stock.

DECISIONS UNDER PARAGRAPH 572, ACT OF 1897.

(*d*) Cattle tails are free as hide cuttings and not dutiable as hides.—T. D. 19139, G. A. 4112.

(*e*) Printers' old rollers, worn out by use, used to some extent in the manufacture of glue, are not free as glue stock, but are dutiable as waste.—T. D. 24055, G. A. 5230.

(*f*) Merchandise invoiced as "glue-stock liquor," a by-product from the boiling of the blubber and bones of the whale, which is put through various processes in order to convert it into glue, found to be "glue stock" and free of duty under that enumeration in this paragraph.—T. D. 26680, G. A. 6140.

1897 **573.** Hide rope.

1894 507. Hide rope.

1890 607. Hide rope.

1883 718. Hide rope.

1897 **574.** Hones and whetstones.

1894 508. Hones and whetstones.

1890 608. Hones and whetsones.

1883 720. Hones and whetstones.

DECISIONS UNDER PARAGRAPH 574, ACT OF 1897.

(*g*) Variously shaped articles of hone stone with one smooth surface designed and adapted for use in the series of processes in polishing marble, and not suitable for sharpening edge or sharp tools, are not entitled to free entry as hones or whetstones, but are properly dutiable as nonenumerated manufactured articles under the provisions of section 6.—T. D. 23986, G. A. 5204.

(*h*) These provisions are limited to articles used for sharpening tools and other instruments, and hone stone not yet manufactured into hones or stones is not free, but is dutiable under section 6.—Waddell *v.* United States (135 Fed. Rep., 211; T. D. 25781) followed; T. D. 26087, G. A. 5940.

1897 **575.** Hoofs, unmanufactured.

1894 509. Hoofs, unmanufactured.

1890 609. Hoofs, unmanufactured.

1883 512. Hoofs.

1897 **576.** Hop roots for cultivation.

1894 510. Hop roots for cultivation.

1890 610. Hop roots for cultivation.

1883 721. Hop roots for cultivation.

1897 **577.** Horns and parts of, unmanufactured, including horn strips and tips.

1894 511. Horns, and parts of, unmanufactured, including horn strips and tips.

1890 611. Horns and parts of, unmanufactured, including horn strips and tips.

1883 513. Horns and parts of horns, unmanufactured, and horn strips and tips.

DECISIONS UNDER PARAGRAPH 577, ACT OF 1897.

(*a*) Polished horn strips ready and completed for use as bones or stays for ladies' dresses are free.—T. D. 19484, G. A. 4178.

(*b*) Sliced deerhorn intended to be used in the compounding of a medicinal preparation is free under this paragraph.—T. D. 24936, G. A. 5550.

(*c*) Elk and moose horns attached to the skull, from which the scalp and flesh have been removed, are free under this paragraph.—T. D. 25231, G. A. 5652.

DECISIONS UNDER THE ACT OF 1890.

(*d*) Parts of deerhorns and deerhorn tips, stained, are free.—T. D. 12439, G. A. 1177.

(*e*) Horn strips for knife handles are free.—T. D. 12802, G. A. 1398.

DECISIONS UNDER THE ACT OF 1883.

(*f*) Polished horn strips ready and completed for use as bones or stays for ladies' corsets or dresses are free and are not manufactures of horn.—Borgfeldt *v.* Erhardt (C. C.), (41 Fed. Rep., 102).

(*g*) The commercial designation is the first and most important designation to be ascertained in settling the meaning of the tariff laws. These articles are universally known in trade as "horn strips."—Id.

1897 **578.** Ice.

1894 512. Ice.

1890 612. Ice.

1883 723. Ice.

1897 **579.** India rubber, crude, and milk of, and old scrap or refuse India rubber which has been worn out by use and is fit only for remanufacture.

1894 513. India rubber, crude, and milk of, and old scrap or refuse India rubber, which has been worn out by use and is fit only for remanufacture.

1890 613. India rubber, crude, and milk of, and old scrap or refuse India rubber, which has been worn out by use and is fit only for remanufacture.

1883 724. India rubber, crude, and milk of.

DECISIONS UNDER PARAGRAPH 579, ACT OF 1897.

(*a*) Scrap or refuse india rubber worn out by use, assorted and ground for convenience in transportation or remanufacturing, is free under this paragraph.—T. D. 28360, G. A. 6652.

(*b*) Balata is one of the great variety of gums generically and commercially described as india rubber and when crude is free of duty as india rubber crude. Manufactured articles of balata would appear to be dutiable as manufactures of india rubber. Abstract 12042 (T. D. 27458) reversed; T. D. 23599, G. A. 5098; T. D. 23966, G. A. 5201, and T. D. 26751, G. A. 6164 in effect overruled.—Earle *v.* United States (153 Fed. Rep., 773; T. D. 27977).

(*c*) Balata is one of the many kinds of gums generically and commercially described as india rubber and when crude is free of duty as india rubber crude.—Earle *v.* United States (153 Fed. Rep., 773; T. D. 27977).

DECISION UNDER THE ACT OF 1890.

(*d*) Recovered gutta-percha is not free as crude india rubber.—T. D. 15006, G. A. 2583.

DECISIONS UNDER THE ACT OF 1883.

(*e*) Old india-rubber shoes, invoiced as "rubber scrap" and entered as "scrap-rubber," were free under the similitude clause as being substantially crude rubber, they having lost their commercial value as articles composed of india rubber, or india-rubber fabrics, or india-rubber shoes, and were not dutiable as articles composed of india rubber. Affirming 43 Fed. Rep., 288.—Cadwalader *v.* Jessup & Moore (149 U. S., 350).

(*f*) Articles composed of india rubber within the meaning of this act are articles prepared or manufactured from india rubber of which the preparation or manufacture constitute some portion of their commercial value. If the commercial value of old rubber shoes is due solely to the rubber they contain and not to the preparation or manufacture which they had undergone, they are free and not dutiable as articles composed of india rubber.—Jessup & Moore Paper Co. *v.* Cadwalader (C. C.), (43 Fed. Rep., 288).

1897 **580.** Indigo.

1894 514. Indigo, * * *.

1890 614. Indigo.

1883 537. Indigo and artificial indigo.

DECISIONS UNDER PARAGRAPH 580, ACT OF 1897.

(*g*) Indigo derived synthetically from coal-tar products, imported in casks in the form of powder suspended in water, is free and not dutiable under paragraph 58 as a color.—T. D. 20925, G. A. 4398.

(*h*) Powdered indigo being specially provided for under this paragraph is free and not dutiable under paragraph 24 as a drug.—T. D. 23256, G. A. 4986.

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*i*) The act of July 14, 1832, section 2, clause 24 (4 Stat., 583), levies a duty of 15 per cent on indigo. The act of March 2, 1833, section 5 (4 Stat., 629), declares that it shall be free after June 30, 1842. The act of 1841, section 1 (5 Stat., 463), leaves a duty of 20 per cent on all articles imported after September 30, 1841, which were then free or chargeable with a duty of less than 2^

per cent, except on certain enumerated articles among which is indigo "which shall pay, respectively, the same rate of duties imposed upon them under existing laws." *Held*, that the act of 1841 did not lay a permanent duty of 15 per cent on indigo but left the duty where it stood under the act of 1833, and to expire after June 30, 1842, and no duty is due under the act of 1842, section 25.—United States *v.* Wigglesworth (2 Story, 369; 28 Fed. Cas., 595).

1897 **581.** Iodine, crude.

1894 515. Iodine, crude, * * *.

1890 615. Iodine, crude.

1883 538. Iodine, crude.

1897 **582.** Ipecac.

1894 516. Ipecac.

1890 616. Ipecac.

1883 514. Ipecac.

1897 **583.** Iridium.

1894 517. Iridium.

1890 617. Iridium.

1883 614. Iridium.

1897 **584.** Ivory tusks in their natural state or cut vertically across the grain only, with the back left intact, and vegetable ivory in its natural state.

1894 519. Ivory, sawed or cut into logs, but not otherwise manufactured, and vegetable ivory.

1890 618. Ivory and vegetable ivory, not sawed, cut, or otherwise manufactured.

1883 726. Ivory, and vegetable ivory, unmanufactured.

DECISIONS UNDER THE ACT OF 1894.

(*a*) Cross sections 2 by 2½ inches long, sawed from the solid portions of ivory tusks, with the outer covering or bark left on, and generally known in trade as "billiard ball blocks" and "logs," are free and not dutiable as manufactures of ivory.—Arbib *v.* United States (86 Fed. Rep., 121), reversing T. D. 18616, G. A. 4014.

DECISIONS UNDER THE ACT OF 1890.

(*b*) Billiard ball blocks are not free.—T. D. 11870, G. A. 861.

(*c*) Ivory sawed into pieces of different lengths, the different parts being adapted to different uses, and the sawing done for the purpose of selection, is not free.—T. D. 12549, G. A. 1233.

(*d*) An importer of ivory called the attention of the Ways and Means Committee to the fact that a certain provision relating to cut ivory, in a tariff bill then in preparation, would make a tusk once sawed dutiable, but the bill was not changed in this respect. *Held*, that it should be presumed that Congress intended to make ivory, once sawed, subject to duty.—In re Gerdau (C. C.), (54 Fed. Rep., 143).

(*e*) The provisions of this paragraph do not apply to elephants' tusks sawed into pieces of various lengths, when such sawing requires skill and judgment and is done, not for convenience of transportation, but to separate the ivory into different grades adapted to different uses.—Id.

1897 **585.** Jalap.

1894 520. Jalap.
1890 619. Jalap.
1883 539. Jalap.

1897 **586.** Jet, unmauufactured.
1894 521. Jet, unmanufactured.
1890 620. Jet, unmanufactured.
1883 727. Jet, unmanufactured.

1897 **587.** Joss stick, or Joss light.
1894 522. Joss stick, or Joss light.
1890 621. Joss stick, or Joss light.
1883 728. Joss-stick, or joss-light.

DECISIONS UNDER PARAGRAPH 587, ACT OF 1897.

(*a*) Sticks of punk such as are used in lighting fireworks held to be free of duty as joss sticks.—T. D. 26003, G. A. 5904; reversed, Champion *v.* United States (150 Fed. Rep., 239; T. D. 27495).

(*b*) In weighing the testimony of witnesses as to trade designation, it is proper to consider the extent to which the witnesses may be interested iu the result of the litigation.—T. D. 26003, G. A. 5904.

1897 **588.** Junk, old.
1894 523. Junk, old.
1890 622. Junk, old.
1883 729. Junk, old.

DECISIONS UNDER PARAGRAPH 588, ACT OF 1897.

(*c*) Old bottles are not free as junk, but are dutiable as bottles.—T. D. 24046, G. A. 5223.

(*d*) Waste consisting of old rope in scraps is free as junk and not dutiable as waste.—T. D. 24474, G. A. 5349.

(*e*) Old, worn-out iron chains are not free as junk.—T. D. 26917, G. A. 6231, affirmed in Sheldon *v.* United States (152 Fed. Rep., 318; T. D. 27852), and in id., T. D. 28602.

1897 **589.** Kelp.
1894 524. Kelp.
1890 623. Kelp.
1883 540. Kelp.

1897 **590.** Kieserite.
1894 525. Kieserite.
1890 624. Kieserite.
1883 615. Kieserite.

1897 **591.** Kyanite, or cyanite, and kainite.
1894 526. Kyanite, or cyanite, and kainite.
1890 625. Kyanite, or cyanite, and kainite.
1883 616. Kyanite, or cyanite, and kainite.

1897 **592.** Lac dye, crude, seed, button, stick, and shell.
1894 527. Lac-dye, crude, seed, button, stick, and shell.

1890 626. Lac-dye, crude, seed, button, stick, and shell.
1883 541. Lac dye, crude, seed, button, stick, and shell.
1897 **593.** Lac spirits.
1894 528. Lac spirits.
1890 627. Lac spirits.
1883 542. Lac spirits.
1897 **594.** Lactareue.
1894 529. Lactarene.
1890 628. Lactarene.
1883 496. * * *, lactarene.

DECISIONS UNDER PARAGRAPH 594, ACT OF 1897.

(*a*) Casein held to be free of duty, either under this paragraph as lactarine or paragraph 468 as albumen, under the decisions in Merchants' Despatch Transportation Company *v.* United States (121 Fed. Rep., 443), and Ducas *v.* United States), (143 Fed. Rep., 362; T. D. 27031).—T. D. 27645, G. A. 6453.

(*b*) Casein found to be identical with the article described as lactarine and held to be free of duty as such.—United States *v.* Brownell (T. D. 28577, affirming T. D. 27645, G. A. 6453.

1897 **595.** Lava, unmanufactured.
1894 531. Lava, unmanufactured.
1890 629. Lava, unmanufactured.
1883 730. Lava, unmanufactured.
1897 **596.** Leeches.
1894 532. Leeches.
1890 630. Leeches.
1883 517. Leeches.
1897 **597.** Lemon juice, lime juice, and sour orange juice.
1894 533. Lemon juice, lime juice, and sour orange juice.
1890 631. Lemon juice, lime juice, and sour orange juice.
1883 543. Lemon juice and lime juice.

DECISION UNDER THE ACT OF 1890.

(*c*) Lemon or lime juice imported in green or colored, molded or pressed, flint or lime glass bottles, holding more than one pint. *Held*, that the juice is free and that the bottles are dutiable at 40 per cent under par. 104 (1890).—T. D. 13232, G. A. 1653; T. D. 11245, G. A. 604, modified.

DECISIONS UNDER THE ACT OF 1883.

(*d*) Lemon juice, fortified by the addition of 7.5 per cent of absolute alcohol, remains lemon juice for tariff purposes and is not dutiable as an alcoholic compound.—Morrell *v.* United States (T. D. 26819), reversing T. D. 11245, G. A. 604.

1897 **598.** Licorice root, unground.
1894 534. Licorice root, unground.
1890 632. Licorice root, unground.
1883 544. Licorice root, unground.

DECISIONS UNDER PARAGRAPH 598, ACT OF 1897.

(*a*) Licorice root in a condition like coarse sawdust is free.—T. D. 20209, G. A. 4293.

1897 **599.** Lifeboats and life-saving apparatus specially imported by societies incorporated or established to encourage the saving of human life.

1894 535. Lifeboats and life-saving apparatus specially imported by societies incorporated or established to encourage the saving of human life.

1890 633. Lifeboats and life-saving apparatus specially imported by societies incorporated or established to encourage the saving of human life.

1883 731. Lifeboats and life-saving apparatus, specially imported by societies incorporated or established to encourage the saving of human life.

1897 **600.** Lime, citrate of.

1894 536. Lime, citrate of.

1890 634. Lime, citrate of.

1883 617. Lime, citrate of.

1897 **601.** Lithographic stones, not engraved.

1894 538. Lithographic stones, not engraved.

1890 636. Lithographic stones, not engraved.

1883 732. Lithographic stones, not engraved.

1897 **602.** Litmus, prepared or not prepared.

1894 539. Litmus, prepared or not prepared.

1890 637. Litmus, prepared or not prepared.

1883 545. Litmus, prepared or not prepared.

1897 **603.** Loadstones.

1894 540. Loadstones.

1890 638. Loadstones.

1883 733. Loadstones.

1897 **604.** Madder and munjeet, or Indian madder, ground or prepared, and all extracts of.

1894 541. Madder and munjeet, or Indian madder, ground or prepared, and all extracts of.

1890 639. Madder and munjeet, or Indian madder, ground or prepared, and all extracts of.

1883 547. Madder and munjeet, or Indian madder, ground or prepared, and all extracts of.

1897 **605.** Magnesite, crude or calcined, not purified.

1894 543. Magnesite, or native mineral carbonate of magnesia.

1890 640. Magnesite, or native mineral carbonate of magnesia.

1883 620. Magnesite, or native mineral carbonate of magnesia.

DECISIONS UNDER PARAGRAPH 605, ACT OF 1897.

(*b*) Calcined magnesite, ground but not purified, is entitled to free entry under the provisions of paragraph 605, tariff act of 1897. Its specific enumeration therein by name must prevail. The circumstance that it is used as a cement does not make it dutiable as cement under paragraph 89.—T. D. 23316, G. A. 5003.

1897 **606.** Magnesium, not made up into articles.

1894 544. Magnesium.

1890 641. Magnesium.

1883 619. Magnesium.

DECISIONS UNDER THE ACT OF 1894.

(*a*) Magnesium powder is free and not dutiable as a manufacture of metal.—T. D. 16724, G. A. 3312; T. D. 22127, G. A. 4690.

1897 **607.** Manganese, oxide and ore of.

1894 546. Manganese, oxide and ore of.

1890 643. Manganese, oxide and ore of.

1883 621. Manganese, oxide and ore of.

1897 **608.** Manna.

1894 547. Manna.

1890 644. Manna.

1883 548. Manna.

1897 **609.** Manuscripts.

1894 548. Manuscripts.

1890 645. Manuscripts.

1883 737. Manuscripts.

DECISIONS UNDER PARAGRAPH 609, ACT OF 1897.

(*b*) Typewritten sheets describing certain mining properties are free.—T. D. 19535, G. A. 4198.

(*c*) Drawings made with india ink, white paint and a lead pencil, are not manuscripts.—T. D. 11603, G. A. 779.

(*d*) Phylactery, passages from the scripture written in Hebrew upon narrow strips of parchment and inclosed in parchment cases, are free.—T. D. 12801, G. A. 1397.

(*e*) An Assyrian antiquity in the form of a limestone slab, bearing upon one of its surfaces a rude relief of the human figure and an inscription in the Assyrian language, held to be free of duty as a manuscript.—T. D. 26211, G. A. 5986.

1897 **610.** Marrow, crude.

1894 549. Marrow, crude.

1890 646. Marrow, crude.

1883 738. Marrow, crude.

1897 **611.** Marsh mallow or althea root, leaves or flowers, natural or unmanufactured.

1894 550. Marsh mallows.

1890 647. Marsh mallows.

1883 739. Marsh mallows.

DECISIONS UNDER PARAGRAPH 611, ACT OF 1897.

(*f*) Althea root cut up in small pieces is free.—T. D. 20075, G. A. 4272.

(*g*) Marsh mallow or althea root, from which the epidermis has been removed, and which has been cut up into small pieces, is free of duty under this paragraph as "marsh mallow or althea root, * * * natural, or unmanufactured," though this is not the crudest form in which such root is imported, and it is therefore not dutiable under paragraph 20 of said act as drugs "ad-

vanced in value or condition."—United States *v.* Parke and United States *v.* McKesson (C. C., S. D. N. Y., decided March 11, 1902, no opinion, not reported) followed; T. D. 23769, G. A. 5156.

1897 **612.** Medals of gold, silver, or copper, and other metallic articles actually bestowed as trophies or prizes, and received and accepted as honorary distinctions.

1894 551. Medals of gold, silver, or copper, and other metallic articles manufactured as trophies or prizes, and actually received or bestowed and accepted as honorary distinctions.

1890 648. Medals of gold, silver, or copper, such as trophies or prizes.

1883 740. Medals of gold, silver, or copper.

DECISIONS UNDER THE ACT OF 1894.

(*a*) A silver medal, issued in 1892 to commemorate the fourth centennial anniversary of the discovery of America, is not free, but dutiable as a manufacture of metal.—T. D. 16656, G. A. 3301.

(*b*) A copper medal, bearing on one side a bust and the name "Jean Varin," on the other "Born at Liege in 1604. Died in 1672. Gallery metallic of Great Frenchmen," is not a trophy and not free.—T. D. 18153, G. A. 3910.

(*c*) A gold medal, presented by pupils and graduates of a school to their principal as an honorary distinction for his services as an educator, and agreed to be accepted prior to importation, and specially imported for that purpose, is free.—T. D. 18602, G. A. 4000.

DECISIONS UNDER THE ACT OF 1890.

(*d*) Religious emblems are not free as medals.—T. D. 10934, G. A. 429.

(*e*) A silver prize cup to commemorate a particular event in connection with the dog show at Madison Square Gardens is not free.—T. D. 13358, G. A. 1738.

(*f*) A gold horseshoe scarf pin set with diamonds and having in the center a picture of the Prince of Wales, presented by the Prince to Doctor Carver, "The Great American Marksman," is not free as a medal or trophy.—T. D. 14160, G. A. 2159.

(*g*) Medals made of copper, washed with silver, to be distributed as prizes or awards of merit to Catholic school children, are free.—T. D. 13497, G. A. 1799; Reversed, T. D. 15813, G. A. 2913.

(*h*) Medals made of copper, washed with silver, commonly used for distribution as prizes to school children, but which have not been awarded as trophies or prizes, are not free.—United States *v.* McSorley (C. C. A), (65 Fed. Rep., 492).

DECISIONS UNDER THE ACT OF 1883.

(*i*) Medals of copper, manufactured in London by order of the National Greyhound Club to satisfy awards made at bench shows, are free as trophies.—T. D. 13759, G. A. 1953.

1897 **613.** Meerschaum, crude or unmanufactured.

1894 553. Meerschaum, crude or unmanufactured.

1890 649. Meerschaum, crude or unmanufactured.

1883 741. Meerschaum, crude or raw.

1897 **614.** Minerals, crude, or not advanced in value or condition by refining or grinding, or by other process of manufacture, not specially provided for in this act.

556. Minerals, crude, or not advanced in value or condition by refining
1894 or grinding, or by other process of manufacture, not specially provided for in this act.

651. Minerals, crude, or not advanced in value or condition by refining
1890 or grinding, or by other process of manufacture, not specially provided for in this act.

638. Crude minerals, not advanced in value or condition by refining or
1883 grinding, or by other process of manufacture, not specially enumerated or provided for in this act.

DECISIONS UNDER PARAGRAPH 614, ACT OF 1897.

(*a*) Cerium ore is exempt as crude mineral.—T. D. 20245, G. A. 4301.

(*b*) Natural gas is free as a crude mineral, and is not dutiable as crude bitumen nor as a nonenumerated raw or unmanufactured article.—T. D. 14143, G. A. 2142; T. D. 20757, G. A. 4364; In re Buffalo Natural Gas Fuel Co. (C. C.), (73 Fed. Rep., 191); United States *v.* Buffalo Natural Gas Fuel Co. (C. C. A.), (78 Fed. Rep., 110); Same *v.* Same (172 U. S., 339).

(*c*) The rule is familiar that in the interpretation of the laws relating to the revenues the words are to be taken in their commonly received and popular sense, or according to their commercial designation if that differs from the ordinary understanding of the word.—United States *v.* Buffalo Natural Gas Fuel Co. (172 U. S., 339, 341).

(*d*) Natural gas would fairly come under the head of a crude mineral (paragraph 651, act 1890) if there were no more limited classification in the act, but the classification of crude bitumen (paragraph 496, 1890) is more limited, and we are of opinion that, upon the evidence, natural gas is properly thus described.—United States *v.* Buffalo Natural Gas Fuel Co. (172 U. S., 339, 341).

(*e*) Water from Lourdes is not a mineral water, but is free as a crude mineral.—T. D. 23933, G. A. 5192.

(*f*) Tungsten ore found not to contain particles of metal and held to be free as a crude mineral.—Hempstead v. United States (122 Fed. Rep., 538), reversing 115 Fed. Rep., 256; and T. D. 23091, G. A. 4936, followed.

(*g*) Caen stone in small fragments, the sweepings of a stone or marble yard, is free under this provision.—T. D. 24988, G. A. 5573.

(*h*) Gravel brought into a port of the United States as ballast, though entered as a merchantable commodity, is entitled to free entry under this paragraph.—T. D. 25627, G. A. 5797.

(*i*) Zinc ore in which the metal is not present in a native state, which has been broken into small pieces and freed from rock, is free as minerals crude or not advanced in value or condition by refining or grinding or by other process of manufacture.—T. D. 27891, G. A. 6540.

(*j*) "Terrazo" or "granito," the waste from marble quarries, crushed in a machine and sifted or sorted into various sizes, is held to be free of duty as crude mineral.—T. D. 28289, G. A. 6631.

(*k*) Vanadium ore, which in its imported condition is just as it was taken from the earth, found to be a mineral substance in which metal is not present in the metallic state and hence not dutiable as a metallic mineral substance, but free of duty as a crude mineral.—Hempstead *v.* Thomas (122 Fed. Rep., 538), followed; T. D. 28467, G. A. 6673.

(*l*) So-called whetstone blocks, nearly rectangular in shape and weighing approximately from 80 to 110 pounds, which after being quarried have been roughly dressed for the purpose of removing the projections, and which are

shown by the evidence to be used in their imported condition by calico printers for sharpening instruments and grinding the edges of rollers, are free of duty under this paragraph.—Johnson *v.* United States (152 Fed. Rep., 656; T. D. 27834).

DECISIONS UNDER THE ACT OF 1894.

(*a*) French or tailor's chalk (talc) is not crude mineral and is not free. This importation was assessed as chalk, but the Board does not say whether it was correctly assessed, only overruling the protest.—T. D. 17478, G. A. 3617.

DECISIONS UNDER THE ACT OF 1890.

(*b*) Ground talc is a crude mineral.—T. D. 10784, G. A. 337.

(*c*) Smithsonite or Adamonite, mined in Greece, held to be crude mineral containing a metallic substance and free.—T. D. 13352, G. A. 1732.

(*d*) Certain irregular pieces of stone, designed to be broken up and used in the manufacture of paving stones or concrete pavements, held free as crude minerals and not dutiable as waste nor as a nonenumerated article nor free as lithographic stones.—T. D. 13788, G. A. 1982.

(*e*) Cornish stone is free as a crude mineral substance and not as flint stone nor dutiable as china clay.—T. D. 14459, G. A. 2305.

(*f*) Crushed stone is free and not dutiable as a nonenumerated manufactured article.—T. D. 14551, G. A. 2343; T. D. 15391, G. A. 2785.

1897 **615.** Mineral salts obtained by evaporation from mineral waters, when accompanied by a duly authenticated certificate and satisfactory proof, showing that they are in no way artificially prepared, and are only the product of a designated mineral spring.

1894 555. [Mineral waters, all not artificial,] and mineral salts of the same, obtained by evaporation, when accompanied by duly authenticated certificate, showing that they are in no way artificially prepared, and are the product of a designated mineral spring; * * *.

1890 [Not enumerated. Dutiable under paragraph 76, page 25.]

1883 [Not enumerated. Dutiable under paragraph 92, page 26.]

DECISIONS UNDER PARAGRAPH 615, ACT OF 1897.

(*g*) Failure to file at time of entry the certificate required by this paragraph, covering mineral salts obtained from a designated mineral spring, does not deprive the importer of the right to have his goods passed free, provided he furnishes the necessary certificate to the collector before the liquidation of the entry. "Entry" held to mean the entire transaction by which the importer obtains the entrance of his goods into the body of the merchandise of the United States and not the mere filing of the document called the entry with the entry clerk of the custom-house.—T. D. 23850, G. A. 5169.

1897 **616.** Models of inventions and of other improvements in the arts, including patterns for machinery, but no article shall be deemed a model or pattern which can be fitted for use otherwise.

1894 557. Models of inventions and of other improvements in the arts, including patterns for machinery, but no article shall be deemed a model or pattern which can be fitted for use otherwise.

1890 652. Models of inventions and of other improvements in the arts, including patterns for machinery, but no article shall be deemed a model or pattern which can be fitted for use otherwise.

1883 743. Models of inventions and other improvements in the arts; but no article or articles shall be deemed a model or improvements which can be fitted for use.

DECISIONS UNDER PARAGRAPH 616, ACT OF 1897.

(*a*) Wood carvings, imported to be used as patterns for purposes of reproduction, but fit for use otherwise, are not free. The fact that such articles are destroyed by their use as patterns is immaterial, inasmuch as goods must be classified in the condition imported.—T. D. 22724, G. A. 4838.

(*b*) To entitle an article to free entry as a model or pattern, it must be shown to be a model of invention or other improvement in the arts, or a pattern of machinery, and that it can not be used otherwise than as a pattern or model.—Id.

(*c*) The model of a yacht held not to be free as a model of invention.—T. D. 24072, G. A. 5234.

(*d*) Various metal articles showing the construction and assemblage of the blades of a steam turbine and comprising but a small proportion of the parts required for a complete turbine, some of which would have to be taken apart before they could be used, which could not be done without injury, and all of which are constructed according to English gauge, rendering impracticable their use in an American factory otherwise than as patterns designed to convey the inventor's idea to the machinists, are free of duty under this paragraph.—T. D. 26874, G. A. 6217.

(*e*) Molders' pattern made of wood, used to form the mold in the sand into which molten metal is poured in the production of castings for machinery, are free of duty as patterns for machinery.—United States *v.* Hoe (147 Fed. Rep., 201; T. D. 27194), affirming 141 id., 488; T. D. 26485, and reversing T. D. 25942, G. A. 5889, followed; T. D. 27798, G. A. 6510.

(*f*) Exact models of steamships on a scale of 75 to 1, valued at about $1,000 each, showing the details of the vessels and intended for exhibition in the offices of the steamship companies, held to be free as models of improvements in the arts.—Boas *v.* United States (128 Fed. Rep., 470; T. D. 25024).

DECISION UNDER THE ACT OF 1894.

(*g*) Dress patterns are not models of inventions.—T. D. 18085, G. A. 3887.

DECISIONS UNDER THE ACT OF 1890.

(*h*) Fire-alarm telegraphing machines, full-sized operating machines fitted for practical use, are not free though intended for exhibition and to be returned.—T. D. 12304, G. A. 1076.

(*i*) Plaster-of-Paris casts imported by furniture makers, being designs representing pieces of work such as "headpiece of an armchair," "picture frame," "head of bacchanalians," to be placed in the hands of workmen as guides in carving, are not free under this or paragraph 677 (1890).—T. D. 12427, G. A. 1165.

(*j*) A ticket-numbering machine suitable for use otherwise than as a model held not free.—T. D. 14298, G. A. 2227.

DECISIONS UNDER THE ACT OF 1883.

(*k*) This paragraph is applicable to such miniature models and the like as are intended to illustrate the articles which they are claimed to represent and which are not in themselves intended and fitted for use as models or patterns in designing and making new articles suitable for practical use.—T. D. 12373, G. A. 1145.

(*a*) Patterns or models of cornices, friezes, and other wall or ceiling decorations or ornaments, composed of plaster or earthy substances, designed and fitted for use in making decorations or ornaments, are not free.—T. D. 12373, G. A. 1145.

1897 **617.** Moss, seaweeds, and vegetable substances, crude or unmanufactured, not otherwise specially provided for in this act.

1894 558. Moss, seaweeds, and vegetable substances, crude or unmanufactured, not otherwise specially provided for in this act.

1890 653. Moss, seaweeds, and vegetable substances, crude or unmanufactured, not otherwise specially provided for in this act.

1883 744. Moss, seaweeds, and all other vegetable substances used for beds and mattresses.
777. Seaweed, not otherwise provided for.

DECISIONS UNDER PARAGRAPH 617, ACT OF 1897.

(*b*) Pine cones are free as a crude vegetable substance and are not dutiable under paragraph 272 as nuts.—T. D. 20038, G. A. 4260.

(*c*) Pea hulls which have been subjected to a process of cutting are free of duty as "vegetable substances, crude or unmanufactured," and are not dutiable as uneumerated manufactured articles.—In re McCrea (G. A. 3864), affirmed by the Circuit Court for the Northern District of New York, followed; T. D. 23431, G. A. 5052.

(*d*) Cuttings of holly with the leaves and berries attached are free as vegetable substances, crude or unmanufactured, and are not dutiable under paragraph 252 as "stocks, cuttings, and seedlings."—T. D. 23665, G. A. 5122.

(*e*) Seaweed dried in the sun, though imported for edible purposes, is free as seaweeds crude or unmanufactured.—T. D. 24151, G. A. 5253.

(*f*) So-called sea moss or sea grass used in the manufacture of mattresses and for upholstery purposes, etc., is free under this paragraph and not dutiable under paragraph 81.—In re Myers (123 Fed. Rep., 952); T. D. 24788, G. A. 5480.

(*g*) Stalks of the garden angelica of Europe (Archangelica officinalis) imported in brine for preservation during transportation, intended to be candied and used as comfits or sweetmeats and not for culinary purposes like ordinary vegetables, are not dutiable as vegetables in their natural state, but are free as crude vegetable substances.—T. D. 24917, G. A. 5547.

(*h*) Vegetables used by the Chinese for edible purposes are not free of duty under this paragraph.—T. D. 27019, G. A. 6266.

(*i*) Loofah, consisting of the pith of a gourd in a crude condition, having been subjected to no other process than the removing of the skin or rind, is free as a crude vegetable substance unmanufactured.— T. D. 24962, G. A. 5559.

(*j*) An edible fungus grown upon the bark of dead trees in China, which is to some extent a cultivated product and is cooked and eaten by the Chinese after the manner of cabbage and other greens, is dutiable as a vegetable and is not free under the provision for vegetable substances, crude or unmanufactured.—T. D. 26812, G. A. 6184; affirmed without opinion in Quong Yuen Shing & Company et al. *v.* United States (suits 4143/4, T. D. 27666).

DECISIONS UNDER THE ACT OF 1894.

(*k*) Copra is free as a crude vegetable substance and not dutiable as prepared or desiccated copra nor as a nonenumerated unmanufactured article.—T. D. 15417, G. A. 2811.

(*a*) Oat chaff is free as a crude vegetable substance and is not dutiable as a nonennmerated article. (These were ground oat hulls.)—T. D. 16228, G. A. 3107.

(*b*) Pea hulls are free as crude vegetable substances and are not dutiable as waste.—T. D. 18020, G. A. 3864.

(*c*) Lily-of-the-valley roots are not ejusdem generis with the articles herein enumerated.—McAllister *v.* United States (147 Fed. Rep., 773; T. D. 27037).

(*d*) Sugar cane is free as a vegetable substance not manufactured.—T. D. 18406, G. A. 3963.

(*e*) In construing provisions such as this paragraph the principle "noscitur a sociis" is to be applied, so as to confine the concluding general words to vegetable substances of the same kind with those specifically enumerated. Ingersoll *v.* Magone (53 Fed. Rep., 1008), distinguished.—Dodge *v.* United States (C. C. A.), (84 Fed. Rep., 449).

DECISIONS UNDER THE ACT OF 1890.

(*f*) Copra, the dried meat of the cocoanut, is free as an unmanufactured vegetable substance and not as a drug, as dried fruit, as cocoanut, nor dutiable as a nonenumerated article.—T. D. 13820, G. A. 2014.

(*g*) Cotton-seed hulls are free as crude vegetable substances.—T. D. 14705, G. A. 2427.

(*h*) Patent fiber held not to be a crude vegetable substance.—T. D. 12209, G. A. 1023.

(*i*) Dried immortelle flowers in a natural state are free.—T. D. 13375, G. A. 1755.

(*j*) Cut flowers (Bermuda lilies green or in their natural condition) are free as cut flowers and not as drugs nor as plants, nor dutiable as nonenumerated articles.—T. D. 14759, G. A. 2481.

(*k*) Dyed grasses, natural, are free.—T. D. 13375, G. A. 1755.

(*l*) Loofah is free as a crude vegetable substance and not as a vegetable substance, nor is it dutiable as a nonenumerated article. It was claimed to be free under paragraph 597 (1890) and not under paragraph 653 (1890), so the protest was overruled.—T. D. 15411, G. A. 2805.

(*m*) Mustard dross, the hull or refuse after the seed has been pressed, pounded, and sifted, is free and not dutiable as waste.—T. D. 14739, G. A. 2461.

(*n*) Oat-seed hulls are free.—T. D. 15376, G. A. 2770; T. D. 15399, G. A. 2793.

(*o*) Tonka-bean crystals are free.—T. D. 14836, G. A. 2519.

(*p*) It seems that paragraph 24 (1890), imposing a duty on drugs * * * mosses * * * not edible but which have been advanced in value or condition by refining or grinding, and paragraph 560 (1890), placing on the free list drugs * * * not edible, etc., covers only such articles as are drugs, and that mosses which are not used as drugs and are crude and unmanufactured are free.—Shaw *v.* Prior (C. C.), (68 Fed. Rep., 421).

1897 **618.** Musk, crude, in natural pods.

1894 559. Musk, crude, in natural pods.

1890 654. Musk, crude, in natural pods.

1883 506. Musk, crude, in natural pod.

1897 **619.** Myrobolans.

1894 560. Myrobolan.

1890 655. Myrobolan.

1883 549. Myrobolan.

1897 **620.** Needles, hand-sewing and darning.

1894 561. Needles, hand-sewing and darning.

1890 656. Needles, hand-sewing and darning.

1883 206. Needles, sewing, darning, * * *, twenty-five per centum ad valorem.

DECISIONS UNDER PARAGRAPH 620, ACT OF 1897.

(*a*) Hand-sewing needles, though packed with vaccine virus and intended to be used in applying it, are free of duty under the specific provision in this paragraph.—T. D. 23339, G. A. 5014.

(*b*) Needle books and cases, with the needles contained therein, being dealt in commercially as entireties and known as furnished needle books or cases, are dutiable according to the component material of chief value therein.—T. D. 26887, G. A. 6220; reversed, note Dieckerhoff *v.* United States (151 Fed. Rep., 957; T. D. 27949; s. c. (T. D. 28716).

(*c*) Surgical needles are not free as hand-sewing needles.—Woodruff *v.* United States (138 Fed. Rep., 946; T. D. 26074), affirming T. D. 24795, G. A. 5481, followed; T. D. 26305, G. A. 6019

(*d*) Surgical needles are not free as hand-sewing needles.—Kny-Scheerer Company *v.* United States (T. D. 26903, suit 4040, not reported) followed; T. D. 26964, G. A. 6249.

DECISIONS UNDER THE ACT OF 1890.

(*e*) Surgical needles are not free.—T. D. 11223, G. A. 582.

(*f*) Needle cases furnished with needles, invoiced as entireties, are dutiable with their contents according to the component material of chief value, and the needles are not free.—T. D. 12107, G. A. 969.

(*g*) Needles for sailmakers, harness makers, mattress makers, and upholsterers are free.—T. D. 13502, G. A. 1804.

(*h*) Needles and needle cases imported and assessed together as manufactures of leather. Needles held to be free and cases dutiable as manufactures of surface-coated paper.—T. D. 17942, G. A. 3817.

(*i*) An article which is invoiced and intended to be sold as a single article is not resolvable into its constituents for purposes of ascertaining duty. *Held*, therefore, that cases containing needles, imported as an entirety and designed to be sold as furnished needle cases, must be classified as integral articles according to their chief value. Held free.—Wanamaker *v.* Cooper (C. C.), (69 Fed. Rep., 465).

621. Newspapers and periodicals; but the term "periodicals" as herein used shall be understood to embrace only unbound or paper-cov-
1897 ered publications, issued within six months of the time of entry, containing current literature of the day and issued regularly at stated periods, as weekly, monthly, or quarterly.

562. Newspapers and periodicals; but the term "periodicals" as herein
1894 used shall be understood to embrace only unbound or paper-covered publications, containing current literature of the day and issued regularly at stated periods, as weekly, monthly, or quarterly.

657. Newspapers and periodicals; but the term "periodicals" as herein used shall be understood to embrace only unbound or paper-covered publications, containing current literature of the day and issued regularly at stated periods, as weekly, monthly, or quarterly.

1890

745. Newspapers and periodicals.

1883

DECISIONS UNDER PARAGRAPH 621, ACT OF 1897.

(*a*) Certain fashion weeklies entitled "The Queen" and "Madame" are free.—T. D. 19453, G. A. 4170.

(*b*) Pamphlets issued monthly entitled "Law Reports, Chancery Division," held free.—T. D. 20037, G. A. 4259.

(*c*) A serial story is not free as a periodical.—T. D. 21756, G. A. 4596.

(*d*) Periodicals known as the "Dressmaker and Housefriend" and "La Reine de la Mode," devoted to fashion and containing only a few incidental items not devoted to fashion, are not free under this paragraph. The provision requiring that such publications shall contain current literature of the day is intended to mean not a mere incidental insertion of some items of current literature, but a publication devoted to current literature or in which current literature shall predominate.—T. D. 16297, G. A. 3126; T. D. 19451, G. A. 4168, cited and followed; T. D. 19453, G. A. 4170, distinguished; T. D. 22935, G. A. 4901.

(*e*) A publication called "Needlecraft" held to be free as a periodical.—United States *v.* Campbell (T. D. 25826).

(*f*) A fine art quarterly publication, the sheets not stitched, with board covers, is not free as periodicals.—T. D. 24644, G. A. 5412.

(*g*) Large pictures suitable for framing, issued as Christmas supplements to periodicals, are entitled to free entry as part of such publication. A supplement is an addition to a publication, and when imported with it forms one article and is subject to but one classification.—T. D. 25036, G. A. 5593.

DECISIONS UNDER THE ACT OF 1894.

(*h*) Lithographic fashion prints forming part of a monthly fashion periodical published abroad and having a literary part consisting of notes upon and a letter concerning ladies' current fashions are free. Reversing the Board.—Richards *v.* United States (C. C.), (91 Fed Rep., 516).

DECISIONS UNDER THE ACT OF 1890.

(*i*) The Diamond Trade Review, a paper-covered quarterly publication, is free.—T. D. 14074, G. A. 2125.

(*j*) "Lustige Blätter" is free as a periodical.—T. D. 15727, G. A. 2908.

(*k*) Old magazines are free as periodicals. The term "current literature of the day" applies to the time of publication and not to that of importation.—T. D. 13336, G. A. 1716.

(*l*) The New Arbor, an eight-page publication in the German language, issued weekly, held to be a periodical.—T. D. 12450, G. A. 1188.

(*m*) Novels published in serial form are not periodicals.—T. D. 17171, G. A. 3488.

(*n*) Norwegian Veritas, the advance sheets of which are issued bimonthly to subscribers and the bound volumes (the subject of this protest) published annually, showing the registry of Norwegian vessels, a statement of their tonnage, etc., are not free as periodicals.—T. D. 13353, G. A. 1733.

(*a*) Register Books and Rules for Lloyd's Register of Shipping are not free as periodicals.—T. D. 13482, G. A. 1784.

(*b*) Printed sermons are not free as periodicals.—T. D. 11413, G. A. 696; T. D. 11681, G. A. 786.

(*c*) Yule Tide, the Christmas annual of Cassell's Family Magazine, is not a periodical.—T. D. 13344, G. A. 1724.

(*d*) The New Yorker Lustige Blätter, an eight-page pictorial paper of current literature, etc., issued weekly and imported to be used as a supplement to the German edition of the New York Sunday News, is a periodical and free.—T. D. 14172, G. A. 2171; reversed by the Circuit Court (United States *v.* New York Daily News, 61 Fed. Rep., 647), but sustained by the Circuit Court of Appeals (New York Daily News *v.* United States, 65 Fed. Rep., 493).

DECISIONS UNDER THE ACT OF 1883.

(*e*) Das Kleine Buch fur Uns Alle, published weekly and forwarded as soon as published, is not free as a periodical. Where the predominant feature of printed matter is one or more serial stories, without any mention or discussion of contemporary topics or events, and its subsidiary feature, as in this case, is miscellaneous matter, it is not a periodical. Assessed as printed matter.—T. D. 10417, G. A. 108.

(*f*) A German publication known as "Das Kleine Buch fur Uns Alle," issued periodically and consisting principally of serial stories running from number to number with other miscellaneous reading matter, but containing no mention of current topics, held to be free as a periodical.—United States *v.* Schmitt (89 Fed. Rep., 1020), affirming 150 id., 238; T. D. 26739, and reversing T. D. 10417, G. A. 108.

622. Nuts: Brazil nuts, cream nuts, palm nuts and palm-nut kernels; cocoanuts in the shell and broken cocoanut meat or copra, not shredded, desiccated, or prepared in any manner.

1897

1894 { 491. Brazil nuts, cream nuts, palm nuts, and palm-nut kernels not otherwise provided for.
224. Cocoanuts in the shell, twenty per centum ad valorem.

1890 { 582. Cocoanuts.
583. Brazil nuts.
584. Cream nuts.
585. Palm nuts.
586. Palm-nut kernels.

1883 { 746. Nuts, cocoa, and Brazil or cream.
753. Palm nuts and palm-nut kernels.

DECISION UNDER THE ACT OF 1894.

(*g*) Kentia seeds are free as palm nuts and not dutiable as nuts not otherwise provided for.—T. D. 18308, G. A. 3949.

DECISIONS UNDER THE ACT OF 1890.

(*h*) Ground cocoanut is not free.—T. D. 11849, G. A. 840.

(*i*) Kentia fosteriana and Kentia belmoriana, seeds used for propagation, are free as palm nuts.—T. D. 13491, G. A. 1793.

1897 **623.** Nux vomica.

1894 564. Nux vomica.

1890 658. Nux vomica.

1883 552. Nux vomica.

1897 **624.** Oakum.
1894 565. Oakum.
1890 659. Oakum.
1883 747. Oakum.
1897 **625.** Oil cake.
1894 567. Oil cake.
1890 660. Oil cake.
1883 748. Oil cake.

DECISIONS UNDER PARAGRAPH 625, ACT OF 1897.

(*a*) Cotton-seed meal, produced by the grinding of oil cake, is not free under this paragraph, but is an unenumerated manufactured article.—T. D. 25167, G. A. 5628.

(*b*) Oil cake crumbled into the form of a meal, due to exposure to a dry climate and the jarring in transportation and other handling and not to any process so as to change its form or quality, is free under this provision.—T. D. 27178, G. A. 6305.

626. Oils: Almond, amber, crude and rectified ambergris, anise or anise seed, aniline, aspic or spike lavender, bergamot, cajeput, caraway, cassia, cinnamon, cedrat, chamomile, citronella or lemon grass, civet, cocoanut, fennel, ichthyol, jasmine or jasimine, juglandium, juniper, lavender, lemon, limes, mace, neroli or orange flower, enfleurage grease, nut oil or oil of nuts not otherwise specially provided for in this Act, orange oil, olive oil for manufacturing or mechanical purposes fit only for such use and valued at not more than sixty cents per gallon,
1897 ottar of roses, palm, rosemary or anthoss, sesame or sesamum seed or bean, thyme, origanum red or white, valerian; and also spermaceti, whale, and other fish oils of American fisheries, and all fish and other products, of such fisheries; petroleum, crude or refined: *Provided*, That if there be imported into the United States crude petroleum, or the products of crude petroleum produced in any country which imposes a duty on petroleum or its products exported from the United States, there shall in such cases be levied, paid, and collected a duty upon said crude petroleum or its products so imported equal to the duty imposed by such country.

568. Oils: Almond, amber, crude and rectified ambergris, anise or anise seed, aniline, aspic or spike lavender, bergamot, cajeput, caraway, cassia, cinnamon, cedrat, chamomile, citronella or lemon grass, civet, cotton seed, croton, fennel, Jasmine or Jasimine, Juglandium, Juniper, lavender, lemon, limes, mace, neroli or orange flower, enfleurage grease, nut oil or oil of nuts not otherwise specially provided for in this Act, orange oil, olive oil for manufacturing or mechanical purposes unfit for eating and not otherwise provided for in this Act, ottar of roses, palm and cocoa-
1894 nut, rosemary or anthoss, sesame or sesamum seed or bean, thyme, origanum red or white, valerian; and also spermaceti, whale, and other fish oils of American fisheries, and all fish and other products, of such fisheries; petroleum, crude or refined: *Provided*, That if there be imported into the United States crude petroleum, or the products of crude petroleum produced in any country which imposes a duty on petroleum or its products exported from the United States, there shall be levied, paid and collected upon said crude petroleum or its products so imported, forty per centum ad valorem.

661. Oils: Almond, amber, crude and rectified ambergris, anise or anise-seed, aniline, aspic or spike lavender, bergamot, cajeput, caraway, cassia, cinnamon, cedrat, chamomile, citronella or lemon grass, civet, fennel, Jasmine or Jasimine, Juglandium, Juniper, lavender, lemon, limes, mace, neroli or orange flower, nut oil or oil of nuts not otherwise
1890 specially provided for in this act, orange oil, olive oil for manufacturing or mechanical purposes unfit for eating and not otherwise provided for

in this act, ottar of roses, palm and cocoanut, rosemary or anthoss, sesame or sesamum-seed or bean, thyme, origanum red or white, valerian; and also spermaceti, whale, and other fish oils of American fisheries, and all other articles the produce of such fisheries.

1883

Oils:
555. Almond.
556. Amber, crude and rectified.
557. Ambergris.
558. Anise, or anise seed.
559. Aniline, crude.
560. Aspic, or spike lavender.
561. Bergamot.
562. Cajeput.
563. Caraway.
564. Cassia and cinnamon.
565. Cedrat.
566. Chamomile.
567. Citronella, or lemon grass.
568. Civet.
569. Fennel.
570. Jasmine, or jasimine.
571. Juglandium.
572. Juniper.
573. Lavender.
574. Lemon.
575. Limes.
576. Mace.
577. Neroli, or orange flower.
578. Orange.
579. Palm and cocoanut.
581. Rosemary or anthoss.
582. Sesame or sesamum-seed, or bene.
583. Thyme or origanum, red or white, valerian.
553. Ottar of roses.
749. Oil, spermaceti, whale, and other fish oils of American fisheries, and all other articles the produce of such fisheries.

DECISIONS UNDER PARAGRAPH 626, ACT OF 1897.

(*a*) Olive oil, fit only for manufacturing purposes, although packed in second-hand petroleum tins, is free.—T. D. 19902, G. A. 4232.

(*b*) Olive oil for manufacturing or mechanical purposes and fit only for such use, whether in casks or tins, and valued at not more than 60 cents per gallon, is free and not dutiable under paragraph 40. Its use as an article of food by a small class of persons is not sufficient to take it out of the provisions of this paragraph on the ground that it is fit for food.—T. D. 21288, G. A. 4459.

(*c*) Certain concentrated essences of flowers in which petroleum was used as a solvent held free as enfleurage grease and not dutiable as a nonenumerated article.—T. D. 21424, G. A. 4499.

(*d*) Peanut oil is free as nut oil and not dutiable under paragraph 3 as an expressed oil.—T. D. 21475, G. A. 4514.

(*e*) A preparation made by cooking sesame seed from which the oil has not been extracted, and intended to be made into sweetmeat, but not yet finished, was assessed as sweetmeats and claimed to be free as sesame oil. Held not to be sweetmeats or sesame oil, but a nonenumerated article.—T. D. 22435, G. A. 4748.

(*f*) An article called "albolene," a mechanical combination of ceresia and petroleum (ceresia chief value), is not a petroleum product.—Ropes *v.* United States (123 Fed. Rep., 990).

(*a*) "Enfleuraged pomade, concentrated, not suitable for toilet use," is free of duty under this paragraph and not dutiable as an essential oil under paragraph 3.—T. D. 23965, G. A. 5200.

(*b*) Petroleum tar, a by-product of crude petroleum resulting from the manufacture of Pintsch gas from crude petroleum, is dutiable as a product of petroleum under the proviso to this paragraph, at a rate equal to that imposed by the country of production thereon. Petroleum tar is a product of petroleum and is not a creosote oil.—T. D. 24171, G. A. 5264.

(*c*) Olive oil containing a large percentage of free fatty acid, having an acrid taste, a strong, offensive, and rancid odor, unsafe for human consumption, and not imported or adapted for food consumption, is entitled to free entry under this paragraph as olive oil for manufacturing or mechanical purposes and "fit only for such use." The fact that such oil is used for frying or salads by a class of foreigners presumably ignorant of its deleterious qualities and injurious effects does not show that it is fit for use as a food.—Oil Seeds Pressing Company *v.* United States (120 Fed. Rep., 1022), affirming 114 Fed. Rep., 793, and reversing T. D. 21613, G. A. 4557, followed; T. D. 24685, G. A. 5427.

(*d*) Oil made from the fruit of the Chinese oil tree, so called, different species of which are known to scientists as aleurites cordata, Jatropha curcas, etc., is nut oil.—Hills *v.* United States (127 Fed. Rep., 970; T. D. 24871), in effect overruling T. D. 19907, G. A. 4237, followed; T. D. 24787, G. A. 5479.

(*e*) Oil of cassia, so known commercially, though produced by a chemical process from other materials than cassia buds, is free of duty under the provision for oil of cassia. When an article is shown to have a certain commercial designation, a tariff provision for merchandise of that name covers it, although said article may be the result of a chemical process in which different materials or ingredients are substituted for the substance from which the article was in former times made, provided, however, that the resultant of the process is a product that differs from the original article in no respect save origin and composition.—T. D. 24905, G. A. 5535.

(*f*) Ammonlum ichthyol-sulfonate held to be the article provided for in this paragraph under the name of ichthyol.—T. D. 25376, G. A. 5703.

(*g*) Artificial oil of rose, a synthetic chemical product possessing substantially the same properties as the natural oil of rose, held to be free of duty under the provision herein for ottar of roses.—T. D. 25438, G. A. 5732.

(*h*) An article consisting of sesame and peanut oils in combination not free under this paragraph, but is dutiable as expressed oil under paragraph 3.—T. D. 25646, G. A. 5805.

(*i*) A lubricating oil consisting chiefly of resin oil partly saponified is not free under this paragraph.—T. D. 25769, G. A. 5850.

(*j*) The provision herein for enfleurage grease does not include such a product if impregnated with odors derived from odor-bearing bodies other than flowers, and an article derived from orris root in whole or in part by distillation is dutiable as an essential oil and is not free as enfleurage grease.—T. D. 26181, G. A. 5972.

(*k*) Where a country assesses a specific duty upon the gross weight of petroleum and the products of petroleum exported from the United States to that country, the proper application of the provisions of this paragraph requires that in assessing the same rate of duty upon like merchandise coming from that country to this it also be assessed upon the gross weight.—T. D. 26602, G. A. 6105.

(*a*) Lithyol, although similar in use to ichthyol, is not free as ichthyol, but is dutiable as a medicinal preparation.—T. D. 27323, G. A. 6355.

(*b*) Lily-of-the-valley pomade or muguet pomade, made by the combination of several different enfleurage pomades, containing only a small percentage of essential oils, is free of duty as enfleurage grease.—Lueders *v.* United States (143 Fed. Rep., 918; T. D. 26882), reversing T. D. 26310, G. A. 6024, followed; T. D. 27727, G. A. 6483.

(*c*) Where an importer, by protest, challenges the correctness of the rate or amount of duty levied by the collector upon a product of petroleum, which rate or amount is controlled, under the proviso to this paragraph, by the duty imposed by the country of production upon a like commodity exported thereto from the United States, the burden of proving in what country said commodity was produced is upon the importer.—T. D. 27872, G. A. 6532.

(*d*) Paraffin liquid and paraffin molle, articles made in part from petroleum but not in chief value thereof, are not petroleum products within the meaning of this paragraph (Ropes *v.* United States, 123 Fed. Rep., 990), and hence are not chargeable with countervailing duty, but being commercially known as paraffin are entitled to free entry under paragraph 633.—T. D. 24546, G. A. 5366, and T. D. 24967, G. A. 5564.

(*e*) Paraffin was not mentioned by name in the tariff of the Dutch East Indies, but said tariff imposed a duty of 6 per cent on all nonenumerated articles. It was held that paraffin from Java was chargeable with a countervailing duty equal to said rate.—T. D. 24665, G. A. 5419.

(*f*) The similitude clause does not apply to merchandise which was chargeable with duty at countervailing rates, and it was error for the collector to assess duty on paraffin at the rate imposed by the tariff of the Dutch East Indies on paraffin candles.—Ibid.

(*g*) The proviso in this paragraph imposing a countervailing duty on petroleum and its products applies to every product of petroleum which may be enumerated in the tariff act. Paraffin is within the scope of this provision notwithstanding its specific enumeration in the free list.—United States *v.* Schoellkopf (146 Fed. Rep., 56; T. D. 27025), reversing 129 id., 58; T. D. 26119.

(*h*) It is no doubt the general rule that a proviso to a particular section does not apply to other sections and that it is to be construed to the immediately preceding parts of the clause to which it is attached. But such a rule is not controlling, especially in such composite structures as tariff and appropriation acts. The true rule seems to be that "while the position of a proviso in a statute has a great and sometimes a controlling influence upon the extent of its application, yet the inference from its position can not overrule its plain general intent."—United States *v.* Schoellkopf (146 Fed. Rep., 56; T. D. 27025).

(*i*) In the administration of the customs laws the importer is entitled to the benefit of whatever doubt may exist in determining the correct classification of a commodity. This, however, is such a doubt as arises out of the evidence in the case of the application of the law and not one which, like in the administration of the criminal law, may arise out of the lack of evidence. Where on any proposition there is no evidence submitted there can be no such doubt as should be resolved in favor of the importer, for in that case the presumption is in favor of the correctness of the collector's action.—T. D. 25237, G. A. 5658.

(*j*) The countervailing duty provided in this paragraph is governed by the duty which would be imposed by the foreign country on the day the Government's custody over imported merchandise ceases, and the importer is entitled to possession of the same, and not at the date of the arrival of the goods at the

port of entry. Hence a cargo of benzine, the product of petroleum, originating in the Dutch East Indies, which arrived at the port of Philadelphia February 1, 1904, and the entry of which was not liquidated nor a permit of delivery issued until April 6 of the same year, between which dates the Dutch East Indies modified its tariff law, was subject to a countervailing duty equal to the rate of duty imposed by the Dutch East Indies on the latter date.—T. D. 25860, G. A. 5870.

(*a*) Crude petroleum when imported is subject to a duty equal to the duty imposed by the country of origin upon petroleum exported thereto from the United States. Products from petroleum when imported are subject to a duty equal to that imposed by the country of production of such products upon similar products exported thereto from the United States regardless of the country of origin of the crude petroleum from which they are made.—United States *v.* Downing (146 Fed. Rep., 56; T. D. 27025) reversing 135 id., 250; T. D. 25899, and T. D. 24778, G. A. 5470, and in effect overruling T. D. 22763, G. A. 4853, followed; T. D. 27507, G. A. 6405.

(*b*) Ground sesame seed or sesame pulp from which oil has not been extracted found to be commercially known as sesame oil and held to be free of duty under the provision in this paragraph, irrespective of the fact that there is another and more refined product which is known and dealt in under the same name.—United States *v.* Zaloom (144 Fed. Rep., 1022; T. D. 27195), affirming 140 id., 31; T. D. 26486, and reversing T. D. 26031, G A. 5919.

(*c*) Merchandise described as "floressence valley lily," invoiced at 500 francs per kilogram, and merchandise described as "valley lily enfleuraged pomade," invoiced at 16 francs per kilogram, which are obtained by the combination of odors procured from various flowers and the admixture of essential oils, are classifiable the former as a combination of essential oils and the latter as enfleurage grease.—United States *v.* Ungerer (T. D. 28210), reversing in part T. D. 26886, G. A. 6219.

(*d*) This paragraph will not be construed to admit free "all fish and other products of American fisheries," in view of the specific provisions of paragraphs 258 to 261.—Lake Ontario Fish Co. *v.* United States (C. C.), (99 Fed. Rep., 551).

(*e*) Fish taken at the Bay of Islands, Newfoundland, by an American vessel, under a license from the Canadian Government, with the assistance of men, boats, and gear hired for the purpose, are entitled to free entry under this paragraph as the "product of an American fishery."—T. D. 24738, G. A. 5453.

DECISIONS UNDER THE ACT OF 1894.

(*f*) Certain odorous pastes containing the highly concentrated perfumes of various flowers, used only in the manufacture of pomades and perfumery, held free as enfleurage grease and not dutiable as essential oil nor free under paragraph 470, 588, or 668 (1894).—T. D. 17412, G. A. 3603.

(*g*) Juniper oil includes not only that derived from juniper berries, but that from juniper wood also, and is free and not dutiable as an essential oil.—T. D. 17947, G. A. 3822.

(*h*) Carvol, which is the trade name for caraway oil and is produced from caraway seed, is free and not dutiable as an essential oil.—T. D. 18144, G. A. 3901.

(*i*) Liquid paraffin from Russia is dutiable under this proviso and is not exempt as paraffin.—T. D. 17746, G. A. 3732.

(*a*) Crude petroleum from Peru is dutiable under this paragraph, Peru being a country which imposes a duty on petroleum, and is not free as crude bitumen, nor as crude petroleum, nor as assimilating to articles provided for in these two paragraphs, nor as a nonenumerated article.—T. D. 17401, G. A. 3592.

(*b*) A concentrated essence produced by the enfleurage process, in which a variety of petroleum was used as the original solvent, is free as enfleurage grease and not dutiable as essential oil.—United States *v.* Dodge & Olcott (C. C.), (94 Fed. Rep., 481).

(*c*) Fish caught on a scow in foreign waters held not to be the product of American fisheries.—T. D. 15679, G. A. 2860.

(*d*) Vessel cleared for Newfoundland, entered at Fortunes Bay and paid duties. Sailed thence to Sound Island, etc., where under existing laws and treaties American vessels have no right to take fish. The master furnished seines and boats and engaged local fishermen to take herring at a certain price per barrel. The local fishermen were no part of the crew and were paid for the fish in money and merchandise. *Held*, that the fish are salted herring, dutiable under paragraph 210 (1894), and are not the product of American fisheries.—T. D. 16721, G. A. 3309.

(*e*) The Ocean Trading Company, composed of citizens of the United States, fitted out an American vessel registered at New York and sailing under the American flag. The crew, citizens of the United States, were engaged in fishing for sea turtles in the waters of Central America and canning them on board the vessel. *Held*, that said vessel constituted an American fishery and the merchandise is free.—T. D. 17257, G. A. 3519.

(*f*) Turtle meat from turtles caught in Central American waters by an American crew on an American vessel, owned by a corporation consisting of American citizens, the meat being canned on the vessel, is free as products of American fisheries.—Downing *v.* United States (124 Fed. Rep., 107).

DECISIONS UNDER THE ACT OF 1890.

(*g*) Citral, being a highly concentrated form of oil of lemon, from which nearly all the terpene elements have been extracted, imported in glass bottles, is free and is not dutiable as an essential oil.—In re Fritzsche (56 Fed. Rep., 819), affirming T. D. 12137, G. A. 999.

(*h*) Cocoanut butter or cocoanut oil is free as nut oil and not dutiable as cocoa butter.—T. D. 14602, G. A. 2360; reversed, T. D. 15332, G. A. 2766.

(*i*) Certain semisolid bodies about the consistence of butter, invoiced as essence concrete de jasmine and essence concrete de cassia, held not to be oil of jasmine and oil of cassia.—T. D. 12818, G. A. 1414.

(*j*) An essential oil held to be oil of mace and not oil of nutmeg.—T. D. 11852, G. A. 843.

(*k*) Certain merchandise held not to be oil of mace.—T. D. 13582, G. A. 1854.

(*l*) Orthotoluidin, a chemical compound, a coal-tar preparation and commercially known as aniline oil, is free as such oil and not dutiable as a preparation of coal-tar.—T. D. 15395, G. A. 2789.

(*m*) Certain olive oil from Messina held to be for manufacturing purposes and unfit for eating.—T. D. 11206, G. A. 565.

(*n*) Olive oil fit for manufacturing and mechanical purposes, imported for and commonly used for such purposes and rarely used for eating or salad pur-

poses, and then by a small class mainly Italians, held to be free.—T. D. 13545, G. A. 1817.

(*a*) An odoriferous essential oil, perfumed with the essence of roses, held not to be ottar of roses.—T. D. 13557, G. A. 1829.

(*b*) Frogs not admitted free, it not being shown that they are the product of American fisheries.—T. D. 11566, G. A. 741.

DECISION UNDER THE ACT OF 1883.

(*c*) Oil of petit grain, distilled from the leaves, twigs, and immature fruit of the orange tree, is free and not dutiable as an essential oil.—Dodge *v.* Hedden (C. C.), (42 Fed. Rep., 446).

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*d*) Where whales are caught and oil is manufactured by the crew of an American vessel, the oil is not the product of "foreign fishing" within the purview of the revenue laws of the United States, though it has since been owned and brought into port by persons in the foreign service.—United States *v.* Burdett (2 Sumn., 336; 24 Fed. Cas., 1300).

1897 **627.** Orange and lemon peel, not preserved, candied, or dried.

1894 570. Orange and lemon peel, not preserved, candied, or otherwise prepared.

1890 664. Orange and lemon peel, not preserved, candied, or otherwise prepared.

1883 751. Orange and lemon peel, not preserved, candied, or otherwise prepared.

DECISIONS UNDER PARAGRAPH 627, ACT OF 1897.

(*e*) Pliable pieces of orange peel, not preserved, candied, or dried, held to be free.—T. D. 19422, G. A. 4161.

(*f*) Orange peel which becomes dry through exposure to the atmosphere is free and not dutiable under paragraph 267 as dried orange peel.—T. D. 22020, G. A. 4660.

(*g*) Orange peel in brine held not to be orange peel preserved, the brine being regarded as a mere covering or packing for protection in transportation.—Causse *v.* United States (150 Fed. Rep., 419; T. D. 27513), reversing T. D. 26368, G. A. 6039.

1897 **628.** Orchil, or orchil liquid.

1894 571. Orchil, or orchil liquid.

1890 665. Orchil, or orchil liquid.

1883 550. Orchil or orchil liquid.

DECISIONS UNDER PARAGRAPH 628, ACT OF 1897.

(*h*) A sulphonated coloring matter called orchil extract, produced from orchil or orchil liquid, is not free of duty under this paragraph, but is dutiable under paragraph 58 as a color.—T. D. 26383, G. A. 6048.

(*i*) Orchil obtained from vegetable sources is free of duty.—T. D. 26665, G. A. 6133.

1897 **629.** Ores of gold, silver, copper, or nickel, and nickel matte; sweepings of gold and silver.

1894 573. Ores, of gold, silver, and nickel, and nickel matte.
644. Sweepings of silver and gold.
451. Copper imported in the form of ores.

1890 667. Ores, of gold, silver, and nickel, and nickel matte: *Provided*, That ores of nickel, and nickel matte, containing more than two per centum of copper, shall pay a duty of one-half of one cent per pound on the copper contained therein.
729. Sweepings of silver and gold.
191. Copper imported in the form of ores, one-half of one cent per pound on each pound of fine copper contained therein.

1883 752. Ores, of gold and silver.
798. Sweepings of silver and gold.
186. Copper, imported in the form of ores, two and one-half cents on each pound of fine copper contained therein; * * *.
191. Nickel, in ore, matte, or other crude form not ready for consumption in the arts, fifteen cents per pound on the nickel contained therein.

DECISIONS UNDER PARAGRAPH 629, ACT OF 1897.

(*a*) Concentrated copper ore is entitled to entry free of duty under this paragraph. The concentration process through which the article passed does not take it out of the category of copper ore.—T. D. 25804, G. A. 5859.

(*b*) Clippings of photographic paper coated with nitrate of silver are not free as sweepings of gold and silver.—T. D. 27849, G. A. 6522.

DECISIONS UNDER THE ACT OF 1890.

(*c*) Slag or smelter waste containing 443.55 ounces of silver and 0.371 of an ounce of gold held free as silver ore and not dutiable as waste.—T. D. 12529, G. A. 1213.

1897 **630.** Osmium.

1894 574. Osmium.

1890 668. Osmium.

1883 623. Osmium.

1897 **631.** Palladium.

1894 576. Palladium.

1890 669. Palladium.

1883 624. Palladium.

1897 **632.** Paper stock, crude, of every description, including all grasses, fibers, rags (other than wool), waste, including jute waste, shavings, clippings, old paper, rope ends, waste rope, and waste bagging, including old gunny cloth and old gunny bags, fit only to be converted into paper.

1894 577. Paper stock, crude, of every description, including all grasses, fibers, rags, waste, shavings, clippings, old paper, rope ends, waste rope, waste bagging old or refuse gunny bags or gunny cloth, and poplar or other woods, fit only to be converted into paper.

1890 670. Paper stock, crude, of every description, including all grasses, fibers, rags (other than wool), waste, shavings, clippings, old paper, rope ends, waste rope, waste bagging, old or refuse gunny bags or gunny cloth, and poplar or other woods, fit only to be converted into paper.

1883 754. Paper-stock, crude, of every description, including all grasses, fibers, rags of all kinds, other than wool, waste, shavings, clippings, old paper, rope ends, waste rope, waste bagging, gunny bags, gunny cloth, old or refuse, to be used in making, and fit only to be converted into paper, and unfit for any other manufacture, * * *.
691. Esparto or Spanish grass, and other grasses, and pulp of, for the manufacture of paper.

DECISIONS UNDER PARAGRAPH 632, ACT OF 1897.

(*a*) Old gunny cloth or bagging is not free as old gunny cloth and gunny bags "fit only to be converted into paper." This phrase means "unfit for any other manufacture." The new use to which old gunny cloth or waste bagging has been put in recent years operates to take it out of the purview of this paragraph.—T. D 20960, G. A. 4406.

(*b*) Jute waste of an unusually short fiber, which is fit only to be converted into paper stock and is not used for other purposes of manufacture, is free.—T. D. 22097, G. A. 4680.

(*c*) Waste bagging of jute, used chiefly as paper stock, but also in large quantities for various other manufacturing purposes, is not free under this paragraph. The provision for articles "fit only" for a certain use does not include articles which, though chiefly devoted to that use, are employed to a substantial extent for other purposes.—T. D. 23520, G. A. 5078.

(*d*) Jute thread waste in the gray, imported to be used as paper stock, but identical in character with waste that is fit for use for other purposes than paper making and is so used to a large extent, is dutiable as waste not specially provided for and is not free as waste "fit only to be converted into paper." Where its fitness only for a certain use is the test of the classification of an article for duty, the common or predominant use of the article will not govern its classification. Where the use of an article determines its classification, new uses to which the article becomes adapted in the progress of manufacture and in the development of new industries may operate to change the classification which has previously prevailed.—Train *v.* United States (113 Fed. Rep., 1020); Swan *v.* United States (113 Fed. Rep., 243) followed; T. D. 23637, G. A. 5115.

(*e*) Waste cotton rags, shown by the evidence to be used exclusively in the manufacture of paper and practically susceptible of no other use, are free as "rags * * * fit only to be converted into paper."—T. D. 23747, G. A. 5145.

(*f*) Fragments of heavy bagging, cut off bales of wool, and pieces of burlap bagging such as are ordinarily used for bagging potatoes, wool, etc., fit only to be converted into paper stock, held to be free.—T. D. 24664, G. A. 5418.

(*g*) A species of flax waste exported from France and Belgium and there known as cordalettes, valued at about $30 per ton, held to be free under this paragraph as waste fit only to be converted into paper.—T. D. 25358, G. A. 5700.

(*h*) Linen thread waste held to be free of duty as waste fit only to be converted into paper.—T. D. 25422, G. A. 5719.

(*i*) Clippings from the seams of knit cotton garments, cut off in the process of manufacture, are free of duty as waste fit only to be converted into paper.—T. D. 25433, G. A. 5730.

(*j*) Jute card waste which is used for other purposes than the manufacture of paper is not free of duty under this paragraph, but is dutiable under paragraph 463 as waste not specially provided for.—T. D. 25745, G. A. 5837.

(*k*) Linen thread waste is free of duty under this paragraph as waste fit only for conversion into paper.—T. D. 25778, G. A. 5853.

(*l*) Flax card waste, being used for many purposes besides conversion into paper, is not free under this provision, but is dutiable as waste.—T. D. 26415, G. A. 6056.

DECISIONS UNDER THE ACT OF 1890.

(*m*) Certain tow held to be paper stock.—T. D. 11708, G. A. 813.

(*n*) Jute waste consisting of refuse yarns, thrown off in the manufacture of jute articles and fit for other uses than in the manufacture of paper stock, is not free.—T. D. 13217, G. A. 1638.

(*a*) White linen thread waste, dark or cream colored linen thread waste, jute thread waste and jute waste, jute thread waste colored, jute thread waste with a small admixture of colored cotton thread waste, and jute waste consisting of pieces of old burlaps or bagging is free as paper stock and not dutiable as waste.—T. D. 13867, G. A. 2020.

(*b*) Flax card waste composed of short fine fibers with small bits of woody fiber, the product of the operations of hackling, scutching, or carding flax, a manufacturers' waste known as paper stock, is free as such, though small portions of such paper stock may be used for other purposes.—T. D. 14048, G. A. 2099.

(*c*) Filtering masse is not free as crude paper stock.—T. D. 15412, G. A. 2806.

(*d*) So-called paper stock consisting of lumps of dry pulp made from wood or other fibrous material is not free as crude paper stock.—T. D. 16084, G. A. 3048.

DECISIONS UNDER THE ACT OF 1883.

(*e*) Secondhand gunny bags entered as paper stock. The appraiser returned some of the bags as gunny bagging suitable for the uses to which cotton bagging may be applied. *Held*, that if the bagging was commercially valuable only to be, and could only profitably be, converted into paper, and was of no other commercial value, it was free and not dutiable as bagging, and the purpose for which it was imported or used after importation is irrelevant.—Jessup & Moore Paper Co. *v.* Cooper (D. C.), (46 Fed. Rep., 186).

(*f*) The burden of proof to show that the bagging is only fit for paper stock is on the importer.—Id.

1897 **633.** Paraffin.

1894 578. Paraffine.

1890 671. Paraffine.

1883 625. Paraffine.

DECISIONS UNDER PARAGRAPH 633, ACT OF 1897.

(*g*) Paraffin liquid and paraffin molle, articles made in part from petroleum but not in chief value thereof, are not petroleum products within the meaning of paragraph 626 (Ropes *v.* United States, 123 Fed. Rep., 990) and hence are not chargeable with countervailing duty, but being commercially known as paraffin are entitled to free entry under this paragraph.—T. D. 24546, G. A. 5366, and T. D. 24967, G. A. 5564.

(*h*) The proviso in paragraph 626 imposing a countervailing duty on petroleum and its products applies to every product of petroleum which may be enumerated in the tariff act. Paraffin is within the scope of this provision notwithstanding its specific enumeration in the free list.—United States *v.* Schoellkopf (146 Fed. Rep., 56; T. D. 27025), reversing 129 id., 58; T. D. 26119.

(*i*) Paraffin liquid and paraffin molle, a mixure of ceresia or ceresin and petroleum, found not to be in chief value of petroleum and hence to be free of duty under the provision for paraffin. This article was manufactured in Germany and it was held to be error to determine the component material of chief value on evidence as to the value of one component in Belgium and of the other component in Germany.—United States *v.* Schoellkopf (146 Fed. Rep., 56; T. D. 27025), reversing T. D. 25237, G. A. 5658.

DECISION UNDER THE ACT OF 1894.

(*a*) Liquid and soft paraffin is free and is not dutiable as distilled oil.—T. D. 17345, G. A. 3565.

DECISIONS UNDER THE ACT OF 1890.

(*b*) Soft paraffin, a white, inodorous, tasteless, semisolid substance is free.—T. D. 11884, G. A. 875.

(*c*) Neutraline is not free as paraffin.—T. D. 13183, G. A. 1604.

(*d*) The clear oily liquid described in the German pharmacopœia as "Parafinum Liq. Ph. G.," and consisting of a mixture of the higher fluid members of the paraffin series of hydrocarbons, is free and not dutiable as products or preparations known as alkalies * * * distilled oils, etc. Reversing the Circuit Court.—Shoellkopf, Hartford and MacLagan *v.* United States (C. C. A.), (71 Fed. Rep., 694).

1897 **634.** Parchment and vellum.

1894 579. Parchment and vellum.

1890 672. Parchment and vellum.

1883 { 755. Parchment.
813. Vellum.

DECISIONS UNDER PARAGRAPH 634, ACT OF 1897.

(*e*) The provision in this paragraph exempting from duty "parchment and vellum" is not limited to such as is to be used for manuscripts and similar purposes, but includes the qualities used for various other purposes, as for binding books, covering bottle stoppers, etc.—T. D. 24303, G. A. 5303.

(*f*) Parchment drumheads are not free, but are dutiable as parts of musical instruments.—Lyon *v.* United States (T. D. 25832), affirming T. D. 24808, G. A. 5492.

DECISIONS UNDER THE ACT OF 1890.

(*g*) A pale-red or brick-dust colored substance, having the appearance and color of parchment, held dutiable as parchment paper.—T. D. 12428, G. A. 1166.

1897 **635.** Pearl, mother of, and shells, not sawed, cut, polished, or otherwise manufactured, or advanced in value from the natural state.

1894 { 580. Pearl, mother of, not sawed or cut, or otherwise manufactured.
613. Shells of all kinds, not cut, ground, or otherwise manufactured.

1890 { 701. Shells of all kinds, not cut, ground, or otherwise manufactured.
673. Pearl, mother of, not sawed, cut, polished, or otherwise manufactured.

1883 { 756. Pearl, mother of.
780. Shells of every description, not manufactured.
809. Tortoise and other shells, unmanufactured.

DECISIONS UNDER PARAGRAPH 635, ACT OF 1897.

(*h*) Shells of ostrich eggs are not ejusdem generis with the shells provided for in this paragraph.—T. D. 24054, G. A. 5229.

(*i*) The shells or skeletons of starfish are free of duty under this paragraph.—T. D. 24104, G. A. 5246.

(*j*) Shells that are in their natural state, except so far as they may have been advanced in value or condition by being cleansed from offensive and extraneous matter by chemical baths, are free of duty.—Schoenemann *v.* United

States (119 Fed. Rep., 584), reversing 115 Fed. Rep., 842, and T. D. 20210, G. A. 4294, followed; T. D. 24720, G. A. 5442.

(*a*) Turtle-shells from which the entrails, bones, and flesh have been removed and which have been treated with arsenic, dried, and then polished, are not free as shells in their natural state.—T. D. 24809, G. A. 5493.

(*b*) Small shells, each crudely pierced with a single hole for stringing purposes, polished by the action of an acid bath in the process of cleansing and not by abrasion, are free of duty as shells in their natural state.—T. D. 26585, G. A. 6096.

DECISION UNDER THE ACT OF 1890.

(*c*) Shells known as "green ears" are not free.—T. D. 12851, G. A. 1447.

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*d*) Shells cleaned with acid and then ground on an emery wheel, and some of them afterwards etched by acid, and all intended to be sold for ornaments, are free as shells not manufactured and not dutiable as manufactures of shells.—Hartranft *v.* Wiegmann (121 U. S., 609); Same *v.* Winters (121 U. S. 616).

1897 **636.** Personal effects, not merchandise, of citizens of the United States dying in foreign countries.

1894 583. Personal and household effects not merchandise of citizens of the United States dying in foreign countries.

1890 675. Personal and household effects not merchandise of citizens of the United States dying in foreign countries.

1883 757. Personal and household effects, not merchandise, of citizens of the United States dying abroad.

DECISIONS UNDER PARAGRAPH 636, ACT OF 1897.

(*e*) The term "personal effects," when not qualified or limited in signification by any associated words or clauses, means property or worldly substance of a personal character.—T. D. 22622, G. A. 4813.

(*f*) As used in this paragraph these words are broad enough in scope to include all articles of personalty "not merchandise," i. e., not imported as objects of trade and commerce, and would embrace household effects.—Id.

(*g*) Household effects of a citizen of the United States residing and dying in a foreign country, when imported for use in the family of the decedent's son and not intended for sale, are free.—Id.

1897 **637.** Pewter and britannia metal, old, and fit only to be remanufactured.

1894 584. Pewter and britannia metal, old, and fit only to be remanufactured.

1890 676. Pewter and britannia metal, old, and fit only to be remanufactured.

1883 758. Pewter and britannia metal, old, and fit only to be remanufactured.

1897 **638.** Philosophical and scientific apparatus, utensils, instruments, and preparations, including bottles and boxes containing the same, specially imported in good faith for the use and by order of any society or institution incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use or by order of any college, academy, school, or seminary of learning in the United States, or any State or public library, and not for sale, subject to such regulations as the Secretary of the Treasury shall prescribe.

585. Philosophical and scientific apparatus, utensils, instruments and preparations, including bottles and boxes containing the same; statuary, casts of marble, bronze, alabaster, or plaster of Paris; paintings,
1894 drawings, and etchings, specially imported in good faith for the use of any society or institution incorporated or established for religious, philosophical, educational, scientific, or literary purposes, or for encouragement of the fine arts, and not intended for sale. .

677. Philosophical and scientific apparatus, instruments and preparations; statuary, casts of marble, bronze, alabaster, or plaster of Paris;
1890 paintings, drawings, and etchings, specially imported in good faith for the use of any society or institution incorporated or established for religious, philosophical, educational, scientific, or literary purposes, or for encouragement of the fine arts, and not intended for sale.

759. Philosophical and scientific apparatus, instruments, and preparations, statuary, casts of marble, bronze, alabaster, or plaster of Paris, paintings, drawings, and etchings, specially imported in good faith for
1883 the use of any society or institution incorporated or established for religious, philosophical, educational, scientific, or literary purposes, or encouragement of the fine arts, and not intended for sale.

475. Philosophical apparatus and instruments, thirty-five per centum ad valorem.

DECISIONS UNDER PARAGRAPH 638, ACT OF 1897.

(*a*) Magic-lantern slides imported by the American Museum of Natural History, imported separate and apart from the lanterns, are free as philosophical instruments.—T. D. 20006, G. A. 4252.

(*b*) A hospital is not an institution established solely for educational purposes.—T. D. 22279, G. A. 4717.

(*c*) A hospital with incidental educational features, such as the training of nurses and the giving of medical instruction to students, is not an institution solely for educational purposes.—Id.

(*d*) Surgical instruments imported by the Massachusetts General Hospital, designed solely for the use of the officers and students of that institution, are not free as imported for the use of an institution established solely for educational purposes or for a college, etc.—T. D. 22279, G. A. 4717; reversed (95 Fed. Rep., 973).

(*e*) Instruments made and used solely for the purpose of demonstrating properties of mathematical angles, surfaces, and lines, and which are not susceptible of any other use, are scientific instruments and free when imported by a college.—T. D. 23006, G. A. 4918.

(*f*) Congress, by the express provision allowing free entry "subject to such regulations as the Secretary of the Treasury shall prescribe," made compliance with such regulations, when prescribed, a condition precedent to the right of free entry.—T. D. 22875, G. A. 4886.

(*g*) The word "arrival" in article 566, Regulations of 1899, must be construed to mean "entry."—Id.

(*h*) The rule of principal use is to be followed in determining whether an article is a scientific instrument or not.—Id.

(*i*) Certain scientific apparatus held to be free for college use.—Eimer *v.* United States (T. D. 25873).

(*j*) The regulation made under the authority of this paragraph, requiring that a certificate showing that the articles imported and claimed to be free of duty were duly delivered to and are to be retained by the institution for which they were imported must be filed with the collector within ninety days after entry and before liquidation, is reasonable and lawful and compliance

with it is a condition precedent to the right of free entry. The offering in evidence before the General Appraisers of such certificate more than a year after liquidation does not entitle the articles to free entry.—Eimer *v.* United States (146 Fed. Rep., 144; T. D. 27089).

(*a*) Certain museum or preparation jars, reagent bottles, and surgical scissors held to be entitled to free entry.—Hempstead *v.* United States (122 Fed. Rep., 752) affirmed without opinion in 129 id., 1007; T. D. 25607.

(*b*) An anatomical model of a man, consisting of about 100 pieces and displaying almost all the points of gross anatomy, intended for the use of the Medical School of Maine, is entitled to free entry under this paragraph as a philosophical or scientific apparatus or instrument.—T. D. 23403, G. A. 5040.

(*c*) A hospital with incidental educational features, such as the training of nurses and the instruction of medical students, is not an "institution incorporated or established solely for * * * educational * * * purposes," nor a "college, academy, school, or seminary of learning," within the meaning of this paragraph; and surgical instruments or other articles imported by such a hospital for its use are not entitled to admission free of duty under this paragraph.—Massachusetts General Hospital *v.* United States (112 Fed. Rep., 670) followed; T. D. 23693, G. A. 5129.

(*d*) Ammeters and voltmeters, designed for use in an institution of learning for the instruction of students, are entitled to free entry as scientific instruments under this paragraph.—United States *v.* Tice & Lynch (suit 3190, May 12, 1902, U. S. C. C. for S. D. N. Y.); Fox *v.* Cadwalader (42 Fed. Rep., 209) followed; T. D. 24019, G. A. 5216.

(*e*) When an institution which requests free entry of goods under this paragraph is found to be of the character of those which are entitled to the benefit of this paragraph, the statute should receive a liberal construction. The introduction into the law of the word "utensil," being a word of common rather than technical use, must be held to add to and qualify the meaning of the words "apparatus" and "instruments" theretofore used to broaden and extend the exemption and increase the number of articles entitled to free entry. If the articles embraced in the importation are imported in good faith by or for the use of one of the institutions named in the law and not for sale, and are intended to be used in philosophical or scientific investigation, research, demonstration, or instruction, and they serve a useful purpose and are necessary and especially appropriate in such investigation, research, demonstration, or instruction, they are entitled to free entry.—T. D. 24902, G. A. 5532.

(*f*) Compliance with the Treasury Regulations made and approved is a condition precedent to the free entry of articles under this paragraph.—T. D. 24909, G. A. 5539.

(*g*) An institution incorporated to teach practical and theoretical brewing and carry on the business of analytical and manufacturing chemists, the primary object of which is the educational one; that maintains a corps of professors, receives, teaches, and graduates pupils, giving them diplomas, and has within its curriculum various branches of the sciences, held to be a school within the meaning of this paragraph and entitled to the right of free importation accorded thereby.—T. D. 26009, G. A. 5910.

(*h*) Philosophical and scientific apparatus, utensils, instruments, and preparations imported by order of the board of education of the city of New York for use in the public schools of said city are imported for the use of schools and should be admitted free of duty under the provisions of this paragraph.—T. D. 26834, G. A. 6192.

DECISIONS UNDER THE ACT OF 1894.

(*a*) Microscopes, magic lanterns, opera glasses, spyglasses, thread counters, glass lenses, Grenet batteries, Ruhmkorff bobines, marine hourglasses, objectives, condensers, thermometers, hanometers, pedometers, barometers, compasses, electric rings, mathematical instruments, spectroscopes, and other articles, some of which are philosophical or scientific instruments, not imported for the use of any society or institution incorporated or established for religious purposes, etc., are not free, but are dutiable according to specific designation or material, etc. T. D. 12438, G. A. 1176, affirmed.—T. D. 17433, G. A. 3607.

(*b*) Casts of bronze imported for barter or sale are not free.—T. D. 16214, G. A. 3093.

(*c*) An ambulance for hospital use is not free.—T. D. 16355, G. A. 3184.

(*d*) Antitoxine imported by the city of Chicago for free distribution by the health department to certain hospitals is not free, but dutiable as a medicinal preparation. A municipal corporation is not a society or institution of the kind described in this paragraph.—T. D. 16230, G. A. 3109.

(*e*) The Minnesota State board of health is an educational or scientific institution entitled to free entry of scientific apparatus.—T. D. 18156, G. A. 3913.

(*f*) To entitle the importer to the benefit of this paragraph, the affidavit required by the regulations must be filed before the arrival of the articles, showing that they were imported by order of such institution and not for sale or distribution; otherwise the collector is justified in exacting duty. Sustaining the Board.—Eimer *v.* United States (C. C.), (87 Fed. Rep., 202).

(*g*) Surgical instruments, specially designed and adapted for use in surgery (imported for the use of the Massachusetts General Hospital in its clinics and training school for nurses), are surgical instruments, free and not dutiable as manufactures of metal.—In re Massachusetts General Hospital (C. C.), (95 Fed. Rep., 973).

(*h*) This paragraph is entitled to a liberal construction, the exemption having in view the highest interest of the public and being one which has been made, in some terms, in every act. The addition in the later acts of the word "scientific" to the word "philosophical" must be held to have broadened the exemption. Surgical instruments designed and adapted for use in practical surgery are scientific instruments and within the exemption, when specially imported in good faith by a general hospital maintained, among other things, for educational purposes, for use in its clinics and training school for nurses. Affirming 95 Fed. Rep., 973.—United States *v.* Massachusetts General Hospital (C. C. A.), (100 Fed. Rep., 932).

DECISIONS UNDER THE ACT OF 1890.

(*i*) Absolute alcohol containing from 98 to 99 per cent of pure alcohol, imported in good faith for the use of certain colleges established for educational, scientific, or literary purposes, the importers being paid for their services by making an extra charge over prime cost, is free.—T. D. 12719, G. A. 1368.

(*j*) Absolute alcohol imported for the use of the University of Pennsylvania is free as a scientific preparation.—T. D. 14381, G. A. 2265.

(*k*) So-called "absolute alcohol," manufactured in Germany, showing 198 degrees of proof, being equivalent to 99.5 per cent of anhydrous alcohol, imported on the order and for the laboratory use of certain colleges, and sold by the importers at an advance on the cost price of about 20 per cent, is free, as a scientific preparation imported for the use of institutions incorporated for edu-

cational or scientific purposes, and is not dutiable as alcohol. T. D. 12719, G. A. 1368; T. D. 14381, G. A. 2265; affirmed.—In re Kny (C. C.), (57 Fed. Rep., 190).

(*a*) An embroidered silk banner for a benevolent society is not free.—T. D. 12423, G. A. 1161.

(*b*) A cabinet, a piece of wooden furniture for the use of Columbia College to be used as a receptacle for holding microscopic specimens, is not philosophical apparatus.—T. D. 12135, G. A. 997.

(*c*) Drawing compasses for public schools are not scientific instruments.—T. D. 15237, G. A. 2730.

(*d*) Bleached cotton cloth for a hospital is not a philosophical or scientific preparation.—T. D. 11050, G. A. 493.

(*e*) Clay crucibles are not philosophical or scientific apparatus, instruments, or preparations.—T. D. 15148, G. A. 2674.

(*f*) A dynamo machine for the use of an incorporated educational institution, designed partly for use in giving educational instruction, but also used for mechanical use, furnishing electric light, is not free as a philosophical or scientific apparatus or instrument.—T. D. 13784, G. A. 1978.

(*g*) Electric storage batteries are not free as philosophical or scientific apparatus.—T. D. 15464, G. A. 2813.

(*h*) Small disks of white filtering paper imported for use in the laboratory of a college are not free.—T. D. 12324, G. A. 1096.

(*i*) Prepared filtering paper used exclusively in chemical research, imported for the use of Lehigh University, is free as a scientific preparation.—T. D. 14743, G. A. 2465.

(*j*) Chemical laboratory hydrometers, maximum and minimum thermometers, and Kipp's apparatus imported for incorporated educational institutions are free as philosophical or scientific apparatus or instruments.—T. D. 14857, G. A. 2540.

(*k*) A model ice machine, designed to illustrate to students in the college lecture room the philosophical principles in the manufacture of ice, imported in good faith for the use of the Alabama Agricultural College is free as a philosophical or scientific apparatus.—T. D. 14725, G. A. 2447.

(*l*) Celluloid labels for plants for the Missouri Botanical Gardens are not philosophical instruments or apparatus.—T. D. 11045, G. A. 488.

(*m*) Oculists' lenses for the use of the Maine Eye and Ear Infirmary, an incorporated institution for the treatment of poor persons, are not free.—T. D. 13777, G. A. 1971.

(*n*) Magic lantern slides imported for St. Thomas Church are free as philosophical instruments.—T. D. 15313, G. A. 2747.

(*o*) Olive oil machines imported by the University of California are not free as philosophical instruments.—T. D. 13428, G. A. 1765.

(*p*) Standard ohms, standard resistance, alternating current wattmeters, Siemens wattmeters, all electrical instruments for Columbia College, are free.—T. D. 16974, G. A. 3402.

(*q*) A pantograph is not a scientific instrument.—T. D. 13429, G. A. 1766.

(*r*) Analytical scales used in analyzing water, detecting poisons, and other work requiring delicate weighing, not used and not fit for commercial use, are free as scientific instruments.—T. D. 17929, G. A. 3804.

(*s*) A scale balance and weights, for use in the laboratory of Yale College, is free as a scientific apparatus.—T. D. 14174, G. A. 2173.

(*a*) India-rubber sheeting for operating tables in hospitals, being india-rubber fabrics such as are generally used for sheetings, table covers, piano covers, etc., are not free as scientific apparatus or instruments.—T. D. 12631, G. A. 1280.

(*b*) Slides for photographic lanterns are not philosophical apparatus or instruments. They may be parts thereof, but this paragraph makes no provision for parts of philosophical apparatus or instruments.—T. D. 12634, G. A. 1283.

(*c*) Telescopes, compasses, objectives, spyglasses, galvanometers, and Coddington lenses, made of metal and glass, claimed to be free as philosophical instruments, but it was not shown that they were imported for the use of a religious, philosophical, educational, etc., society. Protest overruled.—T. D. 12438, G. A. 1176.

(*d*) Glazed tiles to be used for covering the tables in the chemical laboratory of a college are not philosophical or scientific apparatus or instruments.—T. D. 12574, G. A. 1258.

(*e*) Zander's mechanico therapeutic apparatus imported by the Mechanico Therapeutic Institute Company, of St. Louis, held not free. If the importers constitute a corporation it does not appear that it was established for philosophical or scientific purposes.—T. D. 13756, G. A. 1950.

(*f*) Philosophical instruments for a private academy, a business institution conducted for the purpose of pecuniary reward, are not free.—T. D. 14163, G. A. 2162.

(*g*) Mechanical instruments, implements, etc., designed for the use of physicians and surgeons in the practice of their profession are not philosophical or scientific apparatus or instruments.—T. D. 14637, G. A. 2395.

(*h*) A microscope imported by a physician or surgeon who swears that it is for use in his laboratory, of which he is the instructor (being evidently a laboratory for clinical purposes), is to be regarded as imported for the use of an "institution" within the meaning of this paragraph. But a microscope imported by one who swears that he is to be an instructor of a class of histology at Greenville, S. C., is not to be so regarded in the absence of evidence to show that such a class is in existence.—United States *v.* Hensel (C. C.), (72 Fed. Rep., 41).

(*i*) Microscopes and a movable object table held to be "philosophical and scientific apparatus" within the meaning of this paragraph. Contra, however, as to a microscope case imported without a microscope.—United States *v.* Hensel (C. C.), (72 Fed. Rep., 41).

(*j*) The term "scientific instruments" is intended to refer to the intrinsic character of the thing imported and not necessarily to the nature of the use for which it is primarily designed, or in which it is principally employed, and to apply to an instrument which is something more than a mere mechanical tool and which embodies some scientific conception. The mere fact that imported articles are designed for use by physicians and surgeons is not sufficient to bring them within the category of scientific instruments. Among the articles in controversy were some ordinary metal tubes, a wire mask covered with flannel, and some glass spools for holding wound catgut. They were classified as manufactures of glass and metal. Reversing the Circuit Court.—United States *v.* Presbyterian Hospital (C. C. A.), (71 Fed. Rep., 866).

(*k*) Bottles containing philosophical preparations are dutiable under paragraph 104 (1890).—T. D. 13165, G. A. 1586.

(*a*) Photographs and engravings are not covered by this paragraph.—T. D. 11557, G. A. 732.

(*b*) A valuable painting and frame purchased for presentation to a religious institution, the painting arriving in January, 1890, and being admitted free under paragraph 759 (1883), but the frame by accident not arriving until November, 1890. Frame held to be free.—T. D. 12103, G. A. 965.

(*c*) Paintings on enameled copper plate or sheets, representing the stations of the Cross, imported for the use of a church, are free.—T. D. 14229, G. A. 2193.

(*d*) Painted glass windows specially imported in good faith for the use of a society or institution incorporated or established for religious purposes, and not intended for sale, are free and not dutiable as painted window glass or painted glass windows. Reversing T. D. 10902, G. A. 397.—In re Perry (C. C.), (47 Fed. Rep., 110).

(*e*) A painted bronze cross and two bronze tablets, cast in molds, imported in good faith for St. Francis de Sales Industrial School, are not free as casts nor as works of art.—T. D. 13324, G. A. 1704.

(*f*) The College of Physicians and Surgeons, which is known as the "Medical School of Columbia College," is an institution for whose use philosophical and scientific apparatus may be entered free.—United States *v.* Hensel (C. C.), (72 Fed. Rep., 41).

DECISIONS UNDER THE ACT OF 1883.

(*g*) Ammeters and voltmeters, the predominant use of which is in connection with electrical plants, are not philosophical instruments.—T. D. 12347, G. A. 1119.

(*h*) Surveying aneroids, Abney levels, and clinometers, used by professional engineers, are not philosophical instruments.—T. D. 12346, G. A. 1118.

(*i*) Certain cheap barometers, telescopes, magic lanterns, mathematical instruments, reading glasses, and compasses held not to be philosophical instruments.—T. D. 10325, G. A. 46.

(*j*) Telescopes and barometers are philosophical instruments.—T. D. 11407, G. A. 690; T. D. 12346, G. A. 1118.

(*k*) Aneroid barometers, spyglasses, polymeters, or hygrometers, and objectives with glass tube lenses are philosophical instruments.—T. D. 11697, G. A. 802.

(*l*) Magnetic compasses, small microscopes, and photographic pictures held not to be philosophical instruments.—T. D. 11697, G. A. 802.

(*m*) Dissecting microscopes, Ruhmkorff coils, and trial lenses are philosophical instruments.—T. D. 12335, G. A. 1107.

(*n*) Micropreparations, prepared slides (glass chief value), are philosophical apparatus.—T. D. 12346, G. A. 1118.

(*o*) Telescopes with object glasses are philosophical instruments.—T. D. 11697, G. A. 802.

(*p*) Anemometers, hygrometers, Ruhmkorff coils, barometers, stereopticons, galvanometers, Geissler tubes, Grenat batteries, and radiometers are dutiable as philosophical apparatus and instruments and not as manufactures of metal.—Manasse *v.* Spaulding (24 Fed. Rep., 86).

(*q*) Where descriptive words are commercial terms, they are to be construed in the sense in which they are used in commerce; and if at the time of the passage of this act there was a class of articles defined and well known in the

branch of commerce to which they belonged as philosophical instruments, all articles within that class are dutiable under the trade name.—Fox *v.* Cadwalader (C. C.), (42 Fed. Rep., 209).

(*a*) If the designation "philosophical apparatus and instruments" is not a trade term, then it is to be construed according to the meaning ordinarily given to the words in common speech, and in that sense it includes not merely such instruments as are used in purely scientific investigation or instruction, but all instruments designed to illustrate or utilize certain laws of natural philosophy and which require for their design or their manufacture or their use some special knowledge of those laws.—Id.

(*b*) Dynamos, dynamometers, ammeters, voltmeters, milliamperes, amperemeters, surveying aneroids, clinical thermometers are dutiable as philosophical apparatus and not as manufactures of metal.—Fox *v.* Cadwalader (C. C.), (42 Fed. Rep., 209).

(*c*) Philosophical apparatus and instruments as referred to in this paragraph are such as are more commonly used for the purpose of making observations and discoveries in nature and experiments for discovering and exhibiting natural forces, and the conditions under which they can be called into activity, while implements for mechanical or professional use in the arts are such as are more usually employed in trades and professions for performing the operations incidental thereto.—Robertson *v.* Oelschlaeger (137 U. S., 436).

(*d*) Duties assessed and collected on articles as manufactures not specially provided for. Suit brought to recover on the ground that they should have been assessed as philosophical apparatus. Verdict and judgment that the following were philosophical apparatus: Large compound microscope and prepared slides for same, astronomical telescope and tripod, single-barreled telescope or marine glass, double-barreled field glass, small telescope on tripod, reflecting mirror used in old telescope, stereopticon or magic lantern and slides prepared for same, Grenet batteries, indicative Ruhmkorff coil, galvanometer, Geissler tubes, anemometer, hygrometer, maximum and minimum thermometer, laboratory thermometer, barometer, hydrometer for general purposes, and radiometer. The following were decided not to be philosophical apparatus, etc.: Small microscope for examining textile fabrics, jeweler's magnifying glass, opera glasses, magnifying glass with handle, plano-convex lens unmounted, ophthalmoscope, combination of magnifying glass and stereoscope, oculist's outfit, dentist's speculum, pocket battery for physician, thermometer and hydrometer, clinical thermometer, pocket thermometer, alcoholometer, urinometer, and spectacle lenses.—Id.

(*e*) The following held not to be philosophical apparatus or instruments:

(*f*) Compasses.—T. D. 12336, G. A. 1108; T. D. 12545, G. A. 1229.

(*g*) Pocket barometers.—T. D. 12336, G. A. 1108; T. D. 12335, G. A. 1107.

(*h*) Castometers or castrameters.—T. D. 12336, G. A. 1108.

(*i*) Cylindrographs.—T. D. 11871, G. A. 862.

(*j*) Clinical thermometers.—T. D. 10464, G. A. 114.

(*k*) Eyeglasses.—T. D. 11407, G. A. 690.

(*l*) Pedometers.—T. D. 12336, G. A. 1108; T. D. 12545, G. A. 1229.

(*m*) Objectives.—T. D. 12545, G. A. 1229.

(*n*) Passometers.—T. D. 12545, G. A. 1229.

(*o*) Ophthalmoscopes.—T. D. 11407, G. A. 690.

(*p*) Oculists' outfits.—T. D. 11407, G. A. 690.

(*a*) Magnifying glasses.—T. D. 11407, G. A. 690.

(*b*) Spectacles.—T. D. 11407, G. A. 690.

(*c*) Rectilinear lenses.—T. D. 11871, G. A. 862; T. D. 12347, G. A. 1119.

(*d*) Railroad lenses.—T. D. 12335, G. A. 1107; T. D. 12347, G. A. 1119.

(*e*) Wide angle lenses.—T. D. 12335, G. A. 1107.

(*f*) Magic lantern slides.—T. D. 12545, G. A. 1229.

(*g*) Opera glasses.—T. D. 10543, G. A. 193; T. D. 11407, G. A. 690.

(*h*) Photometers.—T. D. 11871, G. A. 862.

(*i*) Ships' logs.—T. D. 12012, G. A. 925.

(*j*) A piano for a college is not free as a philosophical instrument.—T. D. 10334, G. A. 55.

(*k*) The fact that ordinary india-rubber tubing is intended for use of a college in connection with philosophical or scientific apparatus or instruments does not make it free.—T. D. 10683, G. A. 267.

1897 **639.** Phosphates, crude.

1894 586. Phosphates, crude or native.

1890 678. Phosphates, crude or native.

1883 626. Phosphates, crude or native, for fertilizing purposes.

1897 **640.** Plants, trees, shrubs, roots, seed-cane, and seeds, imported by the Department of Agriculture or the United States Botanic Garden.

1894 385. Articles imported by the United States.

1890 679. Plants, trees, shrubs, roots, seed-cane, and seeds, all of the foregoing imported by the Department of Agriculture or the United States Botanic Garden.

1883 761. Plants, trees, shrubs, roots, seed-cane, and seeds imported by the Department of Agriculture or the United States Botanical Garden.

1897 **641.** Platina, in ingots, bars, sheets, and wire.

1894 589. Platina, in ingots, bars, sheets, and wire.

1890 681. Platina, in ingots, bars, sheets, and wire.

1883 762. Platina, unmanufactured.

1897 **642.** Platinum, unmanufactured, and vases, retorts, and other apparatus, vessels, and parts thereof composed of platinum, for chemical uses.

1894 590. Platinum, unmanufactured, and vases, retorts, and other apparatus, vessels, and parts thereof composed of platinum, adapted for chemical uses.

1890 682. Platinum, unmanufactured, and vases, retorts, and other apparatus, vessels, and parts thereof composed of platinum, for chemical uses.

1883 763. Platinum, unmanufactured, and vases, retorts, and other apparatus, vessels, and parts thereof, for chemical uses.

DECISIONS UNDER PARAGRAPH 642, ACT OF 1897.

(*l*) Platina sponge is free as crude platinum.—T. D. 15729, G. A. 2910.

(*m*) Platinum pointed tweezers used for taking up or manipulating articles in acids are free as apparatus for chemical use.—T. D. 13687, G. A. 1925.

(*n*) Small scraps chipped from wire and sheets of platinum, though in the nature of waste, are specially provided for in this paragraph and are thereby taken out of the provisions of paragraph 463 for waste.—T. D. 23246, G. A. 4980.

1897 **643.** Plumbago.

1894 592. Plumbago.

1890 683. Plumbago.

1883 764. Plumbago.

1897 **644.** Potash, crude, or "black salts;" carbonate of potash, crude or refined; hydrate of, or caustic potash, not including refined in sticks or rolls; nitrate of potash or saltpeter, crude; sulphate of potash, crude or refined, and muriate of potash.

1894 595. Potash, crude, carbonate of, or "black salts." Caustic potash, or hydrate of, including refined in sticks or rolls. Nitrate of potash, or saltpeter, crude. Sulphate of potash, crude or refined. * * * Muriate of potash.

1890 685. Potash, crude, carbonate of, or "black salts." Caustic potash, or hydrate of, not including refined in sticks or rolls. Nitrate of potash, or saltpeter, crude. Sulphate of potash, crude or refined. * * * Muriate of potash.

1883
63. Crude, carbonate of, or fused, and caustic potash, twenty per centum ad valorem.
68. Nitrate of, or saltpeter, crude, one cent per pound.
70. Sulphate of, twenty per centum ad valorem.
627. Potash, muriate of.

DECISIONS UNDER THE ACT OF 1894.

(*a*) This paragraph includes crude potash, carbonate of potash, and black salts, and carbonate of potash, from which impurities have been removed by leeching (refined carbonate of potash) is free and not dutiable as a chemical compound or salt.—T. D. 17430, G. A. 3604; T. D. 19067, G. A. 4087; United States *v.* Giese (C. C.), (78 Fed. Rep., 805), (C. C. A.), (83 Fed. Rep., 692).

DECISIONS UNDER THE ACT OF 1890.

(*b*) Bisulphate of potash is not free.—T. D. 11053, G. A. 496.

(*c*) Carbonate of potash which has been somewhat advanced toward the condition of pearl ash held to be crude carbonate of potash.—T. D. 12565, G. A. 1249.

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*d*) Saltpeter which was known in commerce as crude saltpeter at the time of the passage of the act of 1832 is free, although the customs officers may be of opinion that it is partially manufactured.—Farnham *v.* Bancroft (3 Haz. Reg. U. S., 6; 8 Fed. Cas., 1054).

1897 **645.** Professional books, implements, instruments, and tools of trade, occupation, or employment, in the actual possession at the time, of persons emigrating to the United States; but this exemption shall not be construed to include machinery or other articles imported for use in any manufacturing establishment, or for any other person or persons, or for sale, nor shall it be construed to include theatrical scenery, properties, and apparel; but such articles brought by proprietors or managers of theatrical exhibitions arriving from abroad, for temporary use by them in such exhibitions, and not for any other person, and not for sale, and which have been used by them abroad, shall be admitted free of duty under such regulations as the Secretary of the Treasury may prescribe; but bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all such articles as shall not be exported within six months after such importation: *Provided*, That the Secretary of the Treasury may in his discretion extend such period for a further term of six months in case application shall be made therefor.

596. Professional books, implements, instruments, and tools of trade, occupation, or employment, in the actual possession at the time of persons arriving in the United States; but this exemption shall not be construed to include machinery or other articles imported for use in any manufacturing establishment, or for any other person or persons, or for sale, nor shall it be construed to include theatrical scenery, properties, and apparel, but such articles brought by proprietors or managers of theatrical exhibitions arriving from abroad for temporary
1894 use by them in such exhibitions and not for any other person and not for sale and which have been used by them abroad shall be admitted free of duty under such regulations as the Secretary of the Treasury may prescribe; but bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all such articles as shall not be exported within six months after such importation: *Provided*, That the Secretary of the Treasury may in his discretion extend such period for a further term of six months in case application shall be made therefore.

686. Professional books, implements, instruments, and tools of trade, occupation, or employment, in the actual possession at the time of per-
1890 sons arriving in the United States; but this exemption shall not be construed to include machinery or other articles imported for use in any manufacturing establishment, or for any other person or persons, or for sale.

815. * * * Professional books, implements, instruments, and tools of trade, occupation, or employment of persons arriving in the United
1883 States. But this exemption shall not be construed to include machinery or other articles imported for use in any manufacturing establishment or for sale.

661. Books, professional, of persons arriving in the United States.

DECISIONS UNDER PARAGRAPH 645, ACT OF 1897.

(*a*) An American citizen who removes to Europe and remains there five years, retaining, however, his citizenship in the United States, is not, when returning to this country, an "emigrant," within the meaning of this paragraph. A microscope brought by an American physician, for five years a resident of Europe, is not free.—T. D. 20610, G. A. 4336.

(*b*) Drawings executed by an architect and used in his business as such are "implements" or "tools of trade."—T. D. 22558, G. A. 4783.

(*c*) Such drawings when left behind by an emigrant to this country, though inadvertently, and brought over in a different vessel following the one in which he came, although in his trunk with his personal effects, are not "in the actual possession at the time" of the person emigrating.—Id.

(*d*) An animal trainer who imports performing bears for exhibition in this country, but who comes for only a temporary residence, is not an "emigrant" and can not obtain the benefits of this paragraph. United States *v.* Magnon (71 Fed. Rep., 293) distinguished.—T. D. 25215, G. A. 5649.

(*e*) To be entitled to free entry under this paragraph tools of trade must arrive in this country on the same vessel as the person owning them and claiming the privilege. The word "emigrating" herein, construed to be intended for "immigrating."—T. D. 26337, G. A. 6029.

DECISIONS UNDER THE ACT OF 1894.

(*f*) Astronomical apparatus consising of an astronomical transit instrument, tripod and equatorial stand, telescope, eyepieces, and similar articles, in the actual possession of a student of astronomy coming to this country to complete his course, are free. The collector refused free admission to the apparatus

because of a doubt that a student who was not earning a livelihood in a profession could be said to have an occupation or employment.—T. D. 15829, G. A. 2929.

(*a*) To be entitled to exemption under this paragraph the books must have arrived from abroad in the actual possession or custody of the applicant and on the same vessel with him.—T. D. 16481, G. A. 3234.

(*b*) Certain live animals, wearing apparel and like paraphernalia, for circus or theatrical performances, held not to be free, under this or paragraph 669 (1890).—T. D. 17081, G. A. 3462.

(*c*) Articles admitted free of duty for temporary use do not become subject to any duty until the importer within or at the end of the period allowed by law has elected not to export them; and are then subject to the rate of duty in force at that time and not to that in force when they were imported.—Russell *v.* United States (C. C.), 78 Fed. Rep., 808; reversed 84 Fed. Rep., 878.

(*d*) Theatrical costumes admitted free under bond for temporary use are subject, if not reexported at the end of the bonded period, to the duties prevailing at the time of the importation though a new law imposing different rates has gone into effect in the meantime. 78 Fed. Rep., 808 reversed.—United States *v.* Russell (C. C. A.), (84 Fed. Rep., 878).

DECISIONS UNDER THE ACT OF 1890.

(*e*) A fishing boat and net which arrived in the possession of a fisherman are free as tools of trade.—T. D. 13990, G. A. 2095.

(*f*) Sculptors' modeling clay is free as tools of trade.—T. D. 14175, G. A. 2174.

(*g*) A new microscope in possession of a physician and a citizen of the United States is free as a tool of trade. The fact that an instrument is new does not exclude it from classification as a tool of trade.—T. D. 14719, G. A. 2441.

(*h*) Old tools of trade shipped by freight on the day of the departure of a person from England, which did not arrive in the United States until one month after the arrival of the owner, although the bill of lading therefor was in actual possession of the owner at the time of his arrival, are free as tools of trade.—T. D. 13785, G. A. 1979.

(*i*) Theatrical scenery used by Sara Bernhardt held free as implements or instruments of trade.—T. D. 13796, G. A. 1990.

(*j*) Theatrical costumes not arriving with the owner are not free.—T. D. 15993, G. A. 3017.

(*k*) Theatrical scenery, paraphernalia, and costumes imported by Wilson Barrett held free although Mr. Barrett arrived at New York and the goods were shipped for convenience direct from Liverpool to Philadelphia where his performances were to begin.—T. D. 14049, G. A. 2100.

(*l*) Waffle irons are free as tools of trade.—T. D. 14548, G. A. 2340.

(*m*) A glove manufacturer imported four machines used in the manufacture of gloves in Germany, intending to transplant his business to the United States and to manufacture gloves in the same way. All the machines are free as tools of trade and are not dutiable as manufactures of metal.—T. D. 13770, G. A. 1964, reversed.—In re Lindner (C. C.), (66 Fed. Rep., 723).

(*n*) Trained snakes brought into this country by a snake charmer purely for use in exhibitions and not for sale are free as instruments of trade and are

not dutiable as live animals not classified.—United States *v.* Magnon (C. C.), (66 Fed. Rep., 151). Same *v.* Same (C. C. A.), (71 Fed. Rep., 293).

(*a*) Theatrical costumes imported by one of two joint owners for their joint use in the production of theatrical burlesque are not dutiable upon the ground that they were imported for another person as well as for the one arriving with them.—Henderson *v.* United States (C. C. A.), (66 Fed. Rep., 53).

(*b*) A bicycle is not a tool of trade.—T. D. 12629, G. A. 1278.

(*c*) A carpenter's chest, brace, and bit, sewing machine and towels imported by Wilson Barrett, an actor and theatrical manager, held not free as tools of trade.—T. D. 14049, G. A. 2100.

(*d*) Law books bought by an American lawyer while abroad but not used by him while abroad and not brought by him on his return are not free.—T. D. 10916, G. A. 411.

(*e*) The vocation of teaching a Sunday school or bible class is not a "profession" within the commonly understood meaning of this work. Hence books used by a Sunday school teacher would hardly be classed as professional books, especially where they had never been used abroad prior to importation.—T. D. 15585, G. A. 2845.

(*f*) Horses, elephants, hippopotami, kangaroos, monkeys, hyenas, tigers, leopards, and other animals belonging to a circus, held not free as tools of trade.—T. D. 13763, G. A. 1957.

(*g*) Horses used by Sandow as weights or dumb-bells in exhibitions of feats of strength are not free as tools of trade.—T. D. 14850, G. A. 2533.

(*h*) The oath for free entry of a turner's workbench claims that it is the tool of trade of Kernisch, while the protest claims that it is the property of Becker. The workbench did not arrive on the same steamer with Kernisch. Protest overruled.—T. D. 12199, G. A. 1013.

(*i*) Six rifles, one organ, and a lot of painted images, comprising the outfit of a shooting gallery, held not to be tools of trade.—T. D. 12583, G. A. 1267.

(*j*) Certain theatrical effects imported by Kiralfy for Barnum & Bailey held not free.—T. D. 13811, G. A. 2005.

(*k*) A tricycle held not to be free as personal effects the invoice showing that it was purchased less than one year prior to entry.—T. D. 11971, G. A. 884.

(*l*) Articles that do not arrive at the same time or upon the same vessel with the importer are not in his "actual possession" within the meaning of this paragraph. The merchandise in this case was theatrical costumes sent by freight steamer and arriving about the 15th of October, the owner having arrived about the 15th of July.—Rosenfeld *v.* United States (C. C. A.), (66 Fed. Rep., 303).

(*m*) Articles properly classifiable as implements of occupation which arrived some time after the owner by a different ship, because the ship in which he came refused to carry them, are not free.—Sandow *v.* United States (C. C.), (84 Fed. Rep., 146).

DECISIONS UNDER THE ACT OF 1883.

(*n*) Statues are not tools of trade of an architect.—T. D. 10405, G. A. 96.

1897 **646.** Pulu.

1894 597. Pulu.

1890 687. Pulu.

1883 766. Pulu.

1897 **647.** Quinia, sulphate of, and all alkaloids or salts of cinchona bark.

1894 601. Quinia, sulphate of, and all alkaloids or salts of cinchona bark.

1890 690. Quinia, sulphate of, and all alkaloids or salts of cinchona bark.

1883 629. Quinia, sulphate of, salts of, and cinchonidia.

DECISIONS UNDER PARAGRAPH 647, ACT OF 1897.

(*a*) Euquinine is not an alkaloid or salt of cinchona bark but a medicinal preparation in the preparation of which alcohol is used.—T. D. 26050, G. A. 5924.

1897 **648.** Rags, not otherwise specially provided for in this Act.

1894 602. Rags, not otherwise specially provided for in this Act.

1890 691. Rags, not otherwise specially provided for in this act.

1883 481. Rags, of whatever material composed, and not specially enumerated or provided for in this Act, ten per centum ad valorem.

DECISIONS UNDER PARAGRAPH 648, ACT OF 1897.

(*b*) Waste bagging of jute 44 inches in width is not rags.—T. D. 23520, G. A. 5078.

(*c*) Coarse pieces of old jute bagging, removed from cotton bales, which are torn, ragged and dirty, and are not of such a character as to be capable of use for patching purposes or otherwise than as paper stock, are not dutiable as waste but are free as rags.—Train-Smith Company *v.* United States (140 Fed. Rep., 113; T. D. 26484), reversing T. D. 24172, G. A. 5265, followed; T. D. 28031, G. A. 6562.

(*d*) Small fragments of waste bagging which are usually full of holes and irregular in size and present the appearance of being ragged and torn, sometimes known as scrap gunny, and shown to be unfit practically for patching or baling cotton, are free of duty as rags.—T. D. 28202, G. A. 6603.

(*e*) The word "rags" has no established and uniform commercial designation but would seem to cover any old torn pieces, small or large, of any woven fabric which has subserved one purpose and comes into the market as second-hand material and which is unfit for patching cotton.—Ibid.

1897 **649.** Regalia and gems, statuary, and specimens or casts of sculpture, where specially imported in good faith for the use and by order of any society incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use and by order of any college, academy, school, or seminary of learning in the United States, or any State or public library, and not for sale; but the term "regalia" as herein used shall be held to embrace only such insignia of rank or office or emblems as may be worn upon the person or borne in the hand during public exercises of the society or institution, and shall not include articles of furniture or fixtures, or of regular wearing apparel, nor personal property of individuals.

1894 603. Regalia and gems, statues, statuary, and specimens or casts of sculpture where specially imported in good faith for the use of any society incorporated or established solely for educational, philosophical, literary, or religious purposes, or for the encouragement of fine arts, or for the use or by order of any college, academy, school, seminary of learning, or public library in the United States; but the term "regalia" as herein used shall be held to embrace only such insignia of rank or office or emblems, as may be worn upon the person or borne in the hand during public exercises of the society or institution, and shall not include articles of furniture or fixtures, or of regular wearing apparel, nor personal property of individuals.

692. Regalia and gems, statues, statuary and specimens of sculpture where specially imported in good faith for the use of any society incorporated or established solely for educational, philosophical, literary, or religious purposes, or for the encouragement of fine arts, or for the use or by order of any college, academy, school, seminary of learning, or
1890 public library in the United States; but the term "regalia" as herein used shall be held to embrace only such insignia of rank or office or emblems, as may be worn upon the person or borne in the hand during public exercises of the society or institution, and shall not include articles of furniture or fixtures, or of regular wearing-apparel, nor personal property of individuals.

771. Regalia and gems, statues, statuary, and specimens of sculpture, where specially imported in good faith for the use of any society incor-
1883 porated or established for philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use or by order of any college, academy, school, seminary of learning, or public library in the United States.

DECISIONS UNDER PARAGRAPH 649, ACT OF 1897.

(*a*) Church statuary, so called, comprising figures representing the Savior, the apostles, and other religious subjects, made variously of plaster of Paris, cement, and other composition of either earthy or mineral substances, cast in molds and variously decorated, are not free but dutiable according to component material. Excluded from free list by paragraph 454. Assessed under paragraph 450.—T. D. 19310, G. A. 4137, overruled in effect by T. D. 25295, G. A. 5681.

(*b*) Silk belt or sash worn in church services is free.—T. D. 21026, G. A. 4414.

(*c*) Statuary comprising single figures, groups, "in the round," or insulated, also groups of figures and other objects in relief known as "Statues of the Cross," molded of earthy or mineral substances, known as "carton pierre," "carton romain," "stone composition," and terra cotta, painted and decorated and known as "Church statuary," is dutiable according to component material, whether for sale or for the use of religious or educational institutions, and is not exempt as specimens or casts of sculpture.—T. D. 21543, G. A. 4533, reversed. (See T. D. 25295, G. A. 5681.)

(*d*) A "reliquary cross" consisting of a metal cross, with receptacle at the intersection, carried in the hand in public processions of the Catholic Church and especially imported in good faith for the use and upon the order of such church and not for sale, is entitled to free entry.—T. D. 22508, G. A. 4774.

(*e*) Regalia imported by associations established for charitable purposes is not free.—T. D. 23143, G. A. 4953.

(*f*) In order that regalia may be entitled to free entry under this paragraph it is necessary that they be imported not only "for the use" of a society of the kind named in the statute but also "by order" of such society.—T. D. 23856, G. A. 5175.

(*g*) So-called church statuary consisting of molded figures and groups representing religious subjects, which are composed principally of plastic mineral substances, and are colored or otherwise ornamented or decorated, held to be "casts of sculpture" within the meaning of this paragraph. The articles having been imported for the use and by order of churches or other religious or educational institutions, are entitled to free entry under this paragraph, rather than dutiable under various paragraphs in the tariff providing for articles, wares, or manufactures of their component materials.—Benziger *v.* United States (192 U. S., 38; T. D. 24977) followed; T. D. 25295, G. A. 5681.

(*a*) A statue composed of zinc cast in a mold held to be a "cast of sculpture" within the meaning of this paragraph and free of duty thereunder when imported for the use and by order of a church. An orphan asylum, whose main purpose is to afford a home for its inmates, even though it possess religious or educational features and maintain a chapel and class rooms, is not a society established "solely" for religious or educational purposes within the meaning of this paragraph, and casts of sculpture imported for such an institution are not free under this paragraph.—T. D. 25357, G. A. 5699.

(*b*) Certain baptismal fonts and pedestals molded from terra cotta and ornamented in some instances quite elaborately, with sculptural detail, each of the baptismal fonts being surmounted by a group of statuary, held to be free of duty as casts of sculpture under this paragraph upon proof that they were imported for the use and by order of religious institutions.—T. D. 26481, G. A. 6073.

(*c*) Embroidered silk flags of various nations imported for the use and by order of the United Society of Christian Endeavor held to be free of duty as regalia under the provisions of this paragraph.—T. D. 27018, G. A. 6265.

(*d*) Compliance with the regulations made by the Secretary of the Treasury is not a condition precedent to the right of free entry under this paragraph.—Ibid.

(*e*) The provision for "specimens of sculpture" herein is not restricted to articles imported for educational use and a sculptured marble baptismal font of Romanesque design imported for the use and by order of a religious institution is free of duty as a specimen of sculpture.—T. D. 27253, G. A. 6328.

(*f*) Statuary carved from wood imported for the use and by order of a church is free under this paragraph as specimens of sculpture.—T. D. 27491, G. A. 6401.

(*g*) The oaths necessary to establish the right to free entry of certain church regalia were not before the collector at the time of making entry as required by article 562, Customs Regulations, 1899; but they were before him at the time of liquidation. It was held that this was sufficient to entitle the articles to free admission under this paragraph and that the Secretary of the Treasury is not empowered to abridge the right of free entry of the articles enumerated herein.—Siegman *v.* United States (141 Fed. Rep., 491; T. D. 26402).

(*h*) The omission from the free list of a provision for "casts of plaster of paris" which had appeared in earlier tariffs is immaterial as regards molded plaster statuary for churches, inasmuch as the provision for "casts of sculpture" herein is broad enough to cover such goods.—Benziger *v.* United States (192 U. S., 38; T. D. 24977).

(*i*) This provision of the statute should be liberally construed in favor of the importer and if there were any fair doubt as to the true construction of the provision in question the courts should resolve the doubt in his favor.—Ibid.

DECISIONS UNDER THE ACT OF 1894.

(*j*) Articles for charitable use are not free for that reason.—T. D. 16998, G. A. 3426.

(*k*) Two gilded iron lamps (valued at 700 lire) designed for use upon a church altar held not to be works of art. These lamps were assessed as manufactures of metal and were claimed to be free under paragraphs 603, 686, or 688 (1894).—T. D. 18624, G. A. 4022.

(*a*) Altar for church of marble elaborately carved or sculptured and highly decorative is not entitled to classification as a "specimen or cast of sculpture." This altar was assessed for duty under paragraph 105 and was claimed to be free under paragraphs 686 or 688 (1894).—T. D. 18624, G. A. 4022.

DECISIONS UNDER THE ACT OF 1890.

(*b*) Certain candelabra too large to be borne in hand during public exercises held not free as regalia nor as works of art.—T. D. 13362, G. A. 1742.

(*c*) Brass candelabra intended to stand in a church altar and not to be carried in hand are not free as regalia.—T. D. 12097, G. A. 959.

(*d*) A wooden cross intended to be carried in the hand during religious services is regalia and free.—T. D. 12628, G. A. 1277.

(*e*) A carved wooden crucifix for a religious institution held to be free.—T. D. 11230, G. A. 589.

(*f*) A set of bagpipes, a doublet, vest, plaid, hose, dirk, claymore, brooch, etc., constituting Highland costume for military company not regalia.—T. D. 13379, G. A. 1759.

(*g*) An embroidered silk banner for a benevolent society is not free.—T. D. 12423, G. A. 1161.

(*h*) Joss house fittings, consisting of small images, wooden shelves, artificial flowers, silk sashes, embroidered table covers, curtains, chair covers, carvings of wood, etc., are not free as regalia.—T. D. 12581, G. A. 1265.

(*i*) A lamp intended to be suspended from the ceiling of a church never removed from its position and not intended to be carried in the hand is not regalia.—T. D. 12628, G. A. 1277.

(*j*) A missal stand upon which the missal book or book of the mass is placed is not regalia.—T. D. 12096, G. A. 958.

(*k*) Medals made of silver or imitation silver commonly worn upon the person from devotional motives or for religious purposes are not church regalia.—T. D. 13378, G. A. 1758.

(*l*) An ostensorium which is borne in the hand by an officiating priest during benediction is regalia.—T. D. 12096, G. A. 958.

(*m*) A pulpit of carved wood provided with niches for five carved figures of the evangelists, which accompany and form part of the pulpit, assessed as manufactures of wood and the figures claimed to be free as statuary. Protest overruled.—T. D. 12254, G. A. 1068.

(*n*) Pipers' doublets, privates' doublets, officers' doublets, kilts, hose, plaids, and flags, for a Scottish military company, are not free as regalia.—T. D. 14608, G. A. 2366.

(*o*) Carved figures of wood representing the Sacred Heart of Jesus, St. Anne, and St. Joseph, imported for a church, are free.—T. D. 11693, G. A. 798.

(*p*) A statue of the Virgin and Child, made of painted plaster, with a gilt crown ornamented with imitation precious stones, imported by the Sisters of the Good Shepherd for use upon their altar, is free.—T. D. 15821, G. A. 2921.

(*q*) Silk piece goods, with monograms, emblems, and inscriptions woven into the fabric, although designed to be cut and made into regalia, is not free.—T. D. 10685, G. A. 269.

(*r*) Linen surplices imported by an individual are not free as regalia.—T. D. 13489, G. A. 1791.

1897 **650.** Rennets, raw or prepared.
1894 604. Rennets, raw or prepared.
1890 693. Rennets, raw or prepared.
1883 518. Rennets, raw or prepared.

DECISIONS UNDER THE ACT OF 1894.

(*a*) Rennet tablets made of rennet and common salt are free and not dutiable as a nonenumerated manufactured article.—T. D. 18148, G. A. 3905.

1897 **651.** Saffron and safflower, and extract of, and saffron cake.
1894 605. Saffron and safflower, and extract of, and saffron cake.
1890 694. Saffron and safflower, and extract of, and saffron cake.
1883 586. Saffron and safflower, and extract of, and saffron cake.

DECISIONS UNDER THE ACT OF 1894.

(*b*) Extract of safflower is free.—T. D. 16841, G. A. 3360.

(*c*) Alcoholic extract of saffron is free.—T. D. 18749, G. A. 4062.

1897 **652.** Sago, crude.
1894 606. Sago, crude, and sago flour.
1890 695. Sago, crude, and sago flour.
1883 774. Sago, sago crude, and sago flour.

DECISIONS UNDER PARAGRAPH 652, ACT OF 1897.

(*d*) Sago, an artificial product of the sago palm, is free. It being the sago of commerce not known or dealt in in other condition is crude sago, although a manufactured article.—T. D. 21804, G. A. 4606.

(*e*) Sago flour being the crudest form in which sago is imported is exempt from duty.—Littlejohn *v.* United States (119 Fed. Rep., 483) followed; T. D. 24203, G. A. 5271.

DECISIONS UNDER THE ACT OF 1890.

(*f*) Sago flour is free.—T. D. 11061, G. A. 504.

(*g*) Portland sago or arrowroot is free and not dutiable as a preparation fit for use as starch.—T. D. 15175, G. A. 2701.

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*h*) When an article is designated by a specific name, general terms in the same or subsequent act, although broad enough to comprehend it, are not applicable to it. A designation eo nomine must prevail over general words. "Sago flour" is free under this clause and is not dutiable as "starch," although sago is starch.—Tong Duck Chung *v.* Kelly (11 Chi. Leg. News, 273; 26 Int. Rev. Rec., 159; 7 Rep., 741; 24 Fed. Cas., 46).

1897 **653.** Salacin.
1894 607. Salacine.
1894 696. Salacine.
1883 554. Salacine.
1897 **654.** Salep, or salop.
1890 612. Selep, or saloup.
1890 700. Selep, or saloup.

1883 587. Selep, or saloup.

1897 **655.** Sausages, bologna.

1894 406. Bologna sausages.

1890 509. Bologna sausages.

1883 656. Bologna sausages.

DECISIONS UNDER PARAGRAPH 655, ACT OF 1897.

(*a*) Certain sausage from China consisting of chunks of fat and lean pork chopped up in a rather coarse condition, mixed with salt, sauce, and spice, and inclosed in a casing of from one-half to three-fourths of an inch in diameter, held not to be bologna sausage within the meaning of this paragraph but to be dutiable as prepared meat under paragraph 275.—T. D. 26965, G. A. 6250.

(*b*) Salame, an Italian sausage in a very hard, dry condition, composed entirely of coarsely chopped pork packed in large casings, is not free as bologna sausage.—T. D. 27361, G. A. 6371.

DECISIONS UNDER THE ACT OF 1890.

(*c*) Bologna sausage canned is free.—T. D. 11876, G. A. 867.

(*d*) Roasted pork sausages in skins packed in lard in tin cans, the lard dutiable under paragraph 214 (1890), being a significant part of the value, is bologna sausages and lard, a combination of free and dutiable goods, and is not free.—T. D. 13761, G. A. 1955.

656. Seeds: Anise, caraway, cardamom, cauliflower, coriander, cotton, cummin, fennel, fenugreek, hemp, hoarhound, mangel-wurzel, mustard,
1897 rape, Saint John's bread or bean, sugar beet, sorghum or sugar cane for seed; bulbs and bulbous roots, not edible and not otherwise provided for; all flower and grass seeds; all the foregoing not specially provided for in this Act.

611. Seeds; anise, canary, caraway, cardamom, coriander, cotton, croton, cummin, fennel, fenugreek, hemp, hoarhound, mustard, rape, Saint John's
1894 bread or bene, sugar beet, mangel-wurzel, sorghum or sugar cane for seed, and all flower and grass seed; bulbs and roots, not edible; all the foregoing not specially provided for in this Act.

699. Seeds; anise, canary, caraway, cardamon, coriander, cotton, cummin, fennel, fenugreek, hemp, hoarhound, mustard, rape, Saint John's
1890 bread or bene, sugar beet, mangel-wurzel, sorghum or sugar cane for seed, and all flower and grass seeds; bulbs and bulbous roots, not edible; all the foregoing not specially provided for in this act.

1883 452. Hemp seed and rape seed, and other oil seeds of like character, other than linseed or flaxseed, one-quarter of one cent per pound.
760. * * * seeds of all kinds, except medicinal seeds not specially enumerated or provided for in this act.
778. Seed of the sugar beet.
405. Bulbs and bulbous roots, not medicinal, and not specially enumerated or provided for in this act, twenty per centum ad valorem.

DECISIONS UNDER PARAGRAPH 656, ACT OF 1897.

(*e*) Caladium bulbs free as nonedible bulbs.—T. D. 19903, G. A. 4233.

(*f*) Sunflower seed are free as flower seed and not dutiable under paragraph 254 as other seed.—T. D. 21671, G. A. 4576.

(*g*) The seed of Zinzania aquatica is free as grass seed and not dutiable under paragraph 232 as uncleaned rice nor paragraph 254 as seed not specially provided for.—T. D. 22876, G. A. 4887.

(*h*) The seed of Phalaris arundinacea is a grass seed. The seeds of giant spurry and winter vetches are not.—T. D. 24676, G. A. 5422.

(*a*) Millet seed in their natural condition not hulled or cleaned are free as grass seed.—T. D. 24800, G. A. 5486.

(*b*) Shamrock seed held to be a species of clover seed and free under this provision.—T. D. 26097, G. A. 5950.

(*c*) Vetch seed, though not a grass seed in strict botanical sense, is included among grass seeds in a popular or commercial sense and is free of duty as such.—T. D. 27306, G. A. 6350.

(*d*) The term "grass seeds" in this paragraph is not used in its scientific botanical sense and restricted to plants of the order gramineæ or true grasses, but includes other herbage which serves for pasture or forage of cattle and which has come to be popularly or commercially known as grass.—Ibid.

(*e*) The seed of field spurry or common spurry (Spergula arvensis) and of seradella (Ornithopus sativus) are free as grass seeds, the plants named being now included in the accepted definitions of the term grass in its common rather than its scientific meaning.—T. D. 27578, G. A. 6428.

DECISIONS UNDER THE ACT OF 1894.

(*f*) Millet seed is free.—T. D. 16995, G. A. 3423.

(*g*) Tropoeolum or nasturtium seeds are free as flower seeds and not dutiable as garden seeds.—T. D. 17508, G. A. 3647.

(*h*) Tubers of dahlias free as roots not edible and not dutiable as plants used for forcing under glass.—T. D. 17749, G. A. 3735.

(*i*) Canary seed imported in bags, the outer coverings being returned bags for which an allowance had been made as drawback on exportation, for the reason that they were jute burlaps dutiable at 1⅝ cents under paragraph 364, act of 1890. They were assessed for duty at an amount equal to the drawback paid on exportation. Claimed to be free under section 19, act of June 10, 1890, as coverings for free goods or as bags for grain made of burlaps. Collector sustained.—T. D. 17753, G. A. 3739.

DECISIONS UNDER THE ACT OF 1890.

(*j*) Anthoxanthum odorata and St. Johns bread or bene seed are free.—T. D. 10949, G. A. 444.

(*k*) Clover seed is a grass seed.—T. D. 11363, G. A. 646.

(*l*) Seed of the crimson clover, known as scarlet clover (Trifolium incarnatum), is free as a grass seed and not dutiable as agricultural seed.—T. D. 14720, G. A. 2442.

(*m*) Spurry clover seed is free as grass seed and not dutiable as agricultural seed.—T. D. 15020, G. A. 2597.

(*n*) Sainfoin or French grass seed is free and not dutiable as an agricultural seed.—T. D. 14937, G. A. 2566.

(*o*) Gladioli are free as bulbous roots not edible and not dutiable as nursery stock. In this case the importer claimed the merchandise to be free under paragraph 666 (1890), so the protest was overruled.—T. D. 14707, G. A. 2429.

(*p*) Iris hispanica is free as bulbs and bulbous roots not edible and not dutiable as nursery stock.—T. D. 14749, G. A. 2471.

(*q*) Iris angelica, persica, and pavonia are free as bulbs and bulbous roots not edible.—T. D. 14835, G. A. 2518.

(*r*) Italian rye-grass seed and English rye-grass seed are free as grass seed and not dutiable as agricultural seed. The term "grass seed" is more specific than the words "agricultural seed."—T. D. 14721, G. A. 2443.

(*a*) Locust beans which have been taken from the pod and crushed for convenience and economy of transportation are not seeds.—T. D. 13078, G. A. 1583.

(*b*) The seed of the Nigella sativa plant, known as black cumin seed, is free.—T. D. 12826, G. A. 1422.

DECISIONS UNDER THE ACT OF 1883.

(*c*) Cotton seed dutiable as an oil seed and not as seeds not specially enumerated.—T. D. 10740, G. A. 293.

1897 **657.** Sheep dip, not including compounds or preparations that can be used for other purposes.

1894 [Not enumerated. Dutiable according to composition.]

1890 [Not enumerated. Dutiable according to composition.]

1883 [Not enumerated. Dutiable according to composition.]

DECISIONS UNDER PARAGRAPH 657, ACT OF 1897.

(*d*) Sheep dip, so called, made from cresol or cresylic acid, dead oil of coal tar, caustic soda, oleate of potash, and other substances combined with water, is not free, being extensively used as a disinfectant, deodorizer, and antiseptic and also as a medicinal preparation in healing or curing wounds, sores, diseases of the human and animal bodies, and for other purposes. This sheep dip was assessed under paragraph 3.—T. D. 19228, G. A. 4124.

(*e*) A dry yellow powder imported in cases of 85 pounds each, valued at 30 shillings sterling per case, and composed of sulphur, arsenic, and soda, and intended and expressly and exclusively used as sheep dip, and not susceptible of use for other purposes, is free.—T. D. 22575, G. A. 4790.

(*f*) A dark-brown fluid with a tarry odor, imported in drums of 5 gallons each, and composed of potash and fatty anhydrides, and tar acids of dead oil—or potash soap and creosote oil—which, being used to some extent in the treatment of sheep for certain diseases, is included in the class of nonpoisonous dips, but is susceptible of use and is used extensively as a disinfectant, antiseptic, and for other medicinal purposes generally; therefore is not exempt.—T. D. 22575, G. A. 4790.

(*g*) A yellow substance with a pronounced sulphur odor and about the consistency of ordinary butter, which is described in the invoice and on the labels of the package in which it is contained as "Hayward's paste sheep dip" and as "Hayward's sulphur paste dip," which the chemist reports to be composed variously of sulphur phenol acids, arsenious oxide, sodium arsenite, arseniate, arsenious sulphide and sodium chloride, and is expressly intended for use as sheep dip, and is not fit for other commercial purposes, is exempt from duty.—T. D. 23285, G. A. 4996.

(*h*) Little's sheep dip, so called, the main component of which is a product of coal tar, being recommended as a remedy for internal parasites in horses and for burns, bites, stings, etc., is not free as sheep dip, but is dutiable as a coal-tar product.—T. D. 26800, G. A. 6177.

(*i*) A compound known as sheep dip held to be dutiable as a coal-tar preparation and not free as sheep dip.—Shallus *v.* Stone (150 Fed. Rep., 605; T. D. 27825) followed; T. D. 28032, G. A. 6563.

(*j*) An article known as Cannon's dip, which is advertised as a sheep and cattle wash, insecticide, disinfectant, and remedy for diseases of domestic animals, is not free of duty under this paragraph, for it obviously "can be used for other purposes."—Moody *v.* Patterson (153 Fed. Rep., 830; T. D. 28058).

(*a*) This provision does not apply to a compound that is used extensively for other purposes than sheep dipping.—Wyman *v.* United States (117 Fed. Rep., 202).

1897 **658.** Shotgun barrels in single tubes, forged, rough bored.

1894 614. Shotgun barrels, forged, rough bored.

1890 702. Shotgun barrels, forged, rough bored.

1883 204. Forged shot-gun barrels, rough-bored, ten per centum ad valorem.

DECISIONS UNDER PARAGRAPH 658, ACT OF 1897.

(*b*) Certain shotgun barrels in single tubes, from Belgium, held to be free and not dutiable under paragraph 158 at 50 per cent.—T. D. 21404, G. A. 4490.

DECISIONS UNDER THE ACT OF 1894.

(*c*) Shotgun barrels made by the Whitworth process found to have been produced in part by hammering and held to be "forged, rough bored." United States *v.* Baldwin (125 Fed. Rep., 156; T. D. 25070).

DECISIONS UNDER THE ACT OF 1890.

(*d*) Shotgun barrels manufactured by the Whitworth patent and rough bored are not free.—T. D. 11703, G. A. 808.

(*e*) Certain single barrels for shotguns held to be rough bored.—T. D. 13329, G. A. 1709.

(*f*) This paragraph was intended to exempt such forged shotgun barrels as are bored in such manner only as is necessary to determine whether the article is sound and perfect, and which are otherwise in the rough condition in which they come from the forge, without being welded and brazed, polished, or otherwise advanced toward completion.—T. D. 12787, G. A. 1383.

1897 **659.** Shrimps and other shell fish.

1894 615. Shrimps, and other shellfish, canned or otherwise.

1890 703. Shrimps, and other shell-fish.
296. Cans or packages, made of tin or other metal, containing shell fish admitted free of duty, not exceeding one quart in contents, shall be subject to a duty of eight cents per dozen cans or packages; and when exceeding one quart, shall be subject to an additional duty of four cents per dozen for each additional half quart or fractional part thereof: *Provided*, That until June thirtieth, eighteen hundred and ninety-one, such cans or packages shall be admitted as now provided by law.

1883 783. Shrimps, or other shell-fish.

DECISIONS UNDER PARAGRAPH 659, ACT OF 1897.

(*g*) Cuttlefish, being a species of mollusk, are free of duty as shellfish.—T. D. 23418, G. A. 5043.

(*h*) So-called condensed clams, which consist of fresh clams removed from the shell, ground into fine particles, and then sealed in tin cans after a partial evaporation of the moisture, and which are used as a substitute for fresh clams in making broth, chowder, and other culinary articles, are free as "shell fish" under this paragraph and are not dutiable by similitude at the same rate as "fish paste or sauce" under paragraph 241.—T. D. 26387, G. A. 6052.

(*i*) This provision is not confined to shellfish in a raw or fresh state, but includes also prepared shellfish and curried prawns put up in glass packages, which are free of duty.—T. D. 27791, G. A. 6503.

DECISIONS UNDER THE ACT OF 1890.

(*a*) Smoked or dried oysters in nut oil are free as shellfish.—T. D. 12258, G. A. 1072.

(*b*) Abalone meat is free as shellfish and not dutiable as prepared meats.—T. D. 10496, G. A. 146.

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*c*) Tin cans containing lobsters, imported from Prince Edwards Island and from Halifax, Nova Scotia, are dutiable under section 4, clause 6, of this act. Section 7 of the act of March 3, 1883, has no reference to the special duty imposed on tin cans containing fish.—Russell *v.* Worthington (23 Fed. Rep., 248).

1897 **660.** Silk, raw, or as reeled from the cocoon, but not doubled, twisted, or advanced in manufacture in any way.

1894 616. Silk, raw, or as reeled from the cocoon, but not doubled, twisted, nor advanced in manufacture in any way.

1890 704. Silk, raw, or as reeled from the cocoon, but not doubled, twisted, or advanced in manufacture in any way.

1883 784. Silk, raw, or as reeled from the cocoon, but not doubled, twisted, or advanced in manufacture in any way.

DECISIONS UNDER PARAGRAPH 660, ACT OF 1897.

(*d*) Raw silk which has been reeled from cocoons and then wound on cops or tubes is not free under this provision, but is dutiable under paragraph 384 as raw silk advanced in manufacture.—Klots *v.* United States (139 Fed. Rep., 606; T. D. 26450), affirming 133 Fed. Rep., 808; T. D. 25790, and reversing T. D. 24702, G. A. 5432.

(*e*) Raw tussah silk in the condition as reeled from cocoons, which has merely been transferred from the large reels on which it was taken from the cocoons to smaller reels, in order to adapt the skeins thus produced to American spinning machines, is not dutiable under the provisions of paragraph 384 as "silk partially manufactured from cocoons," but is entitled to free entry under the provisions of this paragraph as "silk raw, or as reeled from the cocoon, but not doubled, twisted or advanced in manufacture in any way."—United States *v.* Stewart (133 Fed. Rep., 811; T. D. 25898), affirming T. D. 25524, G. A. 5767, followed; T. D. 26032, G. A. 5920.

1897 **661.** Silk cocoons and silk waste.

1894 617. Silk cocoons and silk waste.

1890 705. Silk cocoons and silk-waste.

1883 785. Silk cocoons and silk waste.

DECISION UNDER PARAGRAPH 661, ACT OF 1897.

(*f*) Silk cocoons and silk waste are free only when they are not manufactured at all. When they are, they come under paragraph 384.—Fawcett *v.* United States (146 Fed. Rep., 83; T. D. 27189).

DECISIONS UNDER THE ACT OF 1890.

(*g*) The silk waste of commerce made free is (1) of cut or pierced cocoons the unity of the silk fiber of which has been destroyed by the moths, and (2) of small bits or fragments which are pulled or broken off in the process of reeling the threads or fibers from cocoons.—T. D. 17410, G. A. 3601.

1897 **662.** Silkworm's eggs.

1894 618. Silk worm's eggs.

1890 706. Silk worm's eggs.

1883 786. Silk-worms' eggs.

1897 **663.** Skeletons and other preparations of anatomy.

1894 619. Skeletons and other preparations of anatomy.

1890 707. Skeletons and other preparations of anatomy.

1883 787. Skeletons, and other preparations of anatomy.

1897 **664.** Skins of all kinds, raw (except sheepskins with the wool on), and hides not specially provided for in this act.

1894 505. * * * skins, raw or uncured, whether dry, salted, or pickled.

1890 605. * * * Angora goat-skins, raw, without the wool, unmanufactured, asses' skins, raw or unmanufactured, and skins, except sheep-skins with the wool on.

1883 { 709. Goat-skins, raw.
788. Skins, dried, salted or pickled.

DECISIONS UNDER PARAGRAPH 664, ACT OF 1897.

(*a*) Raw calfskins are free and not dutiable under paragraph 437 as raw cattle hides.—T. D. 18739, G. A. 4052.

(*b*) Horse hides are free.—T. D. 18871, G. A. 4068.

(*c*) Long-haired raw calfskins are free under this paragraph and not under paragraph 561 as furs undressed or under paragraph 562 as fur skins of all kinds not dressed in any manner, nor dutiable under paragraph 437 as hides of cattle.—T. D. 18837, G. A. 4065.

(*d*) The dividing line as to weight between raw calfskins and raw hides of cattle is 25 pounds, and as to dry skins and dry hides 12 pounds. Skins weighing under such amounts are free and not dutiable as hides under paragraph 437.—T. D. 19716, G. A. 4215.

(*e*) "Shearling sheepskins" imported from Sydney, Australia, from which the wool has been sheared as nearly as practicable or customary with skins of that kind, so as to reduce the length of the wool left on the skins to not more than one-quarter of an inch and to a quantity practically of little or no value commercially, are free and not dutiable under paragraph 360.—T. D. 20244, G. A. 4300.

(*f*) The Secretary being expressly authorized by paragraph 360 to prescribe rules for ascertaining the quantity and value of wool on such skins, all reasonable rules and regulations not inconsistent with law which are adopted to carry into effect that paragraph are to be regarded as having the force of statutory regulations.—T. D. 13419, 18907, 4069; T. D. 20244, G. A. 4300.

(*g*) Sheepskins known as "roans," (2) "skivers," "grains," or "splits," split from the grain side of sheepskins; and (3) "fleshes," or "fleshers," split from the flesh side of sheepskins, all having been salted or pickled, constitute a class of merchandise well known in trade and commerce as raw sheepskins.—Coggill *v.* Lawrence (1 Blatchf., 602; 13 How., 274); T. D. 20884, G. A. 4388.

(*h*) The process of liming, splitting, etc., including pickling, does not constitute tanning nor such manufacturing as to change the character of the skins so as to remove them from the category of raw skins, the pickling being designed solely for the purpose of preservation and safe transportation.—Id.

(*i*) Such articles are free and not dutiable under paragraph 438 as "leather not specially provided for," or as "skins for morocco, tanned but unfinished," nor as nonenumerated raw or unmanufactured articles or manufactured.—Id.

(*a*) The dividing line, ordinarily, as to weight between dried salted skins and dried salted hides is 15 pounds. Generally skins of this particular kind weighing under 15 pounds are bought and sold in commerce as skins and not as hides and are free. Dacca kipskins weighing 13½ pounds each, dry-salted, are free as skins and not dutiable as hides.—T. D. 21977, G. A. 4652.

(*b*) Angora goatskins, raw, with the hair on, of inferior or bastard breed, not suitable for use as fur, are free as raw skins.—T. D. 22831, G. A. 4872.

(*c*) Chamois skins dry-salted, untanned, with the hair on, held to be free of duty under this provision.—T. D. 24550, G. A. 5370.

(*d*) Skins of cattle weighing under 12 pounds are free of duty.—United States *v.* Helmrath (145 Fed. Rep., 36; T. D. 27117), affirming 135 id., 912; T. D. 25900, followed; T. D. 27294, G. A. 6344.

(*e*) Singapore buffalo hides found to be similar to the hides passed upon in United States *v.* Winter (134 Fed. Rep., 841; T. D. 25901), affirming Winter *v.* United States (T. D. 25184), and held to be free of duty as hides not specially provided for.—T. D. 26240, G. A. 6001.

(*f*) The expression "hides of cattle" is not shown to have any commercial signification which limits it to so-called straight-back cattle (cows, oxen, steers, and bulls), but rather to describe the species, i. e., domestic animals of the cattle family such as are concededly useful for the purposes which prompted the levying of a duty on hides; and hides of the domesticated East Indian buffalo are dutiable as hides of cattle and not free as hides not specially provided for.—Rossbach *v.* United States (122 Fed. Rep., 1020), affirming 116 id., 781; T. D. 20276, G. A. 4305, followed; T. D. 27021, G. A. 6268, reversed; United States *v.* Schmoll (154 Fed. Rep., 734; T. D. 27920), and 157 id., 1005; T. D. 28604.

(*g*) The growth on cabretta skins is wool, and such skins are excluded from this paragraph.—T. D. 27258, G. A. 6333; Johnson *v.* U. S. (159 Fed. Rep., 189; T. D. 28538).

(*h*) The growth upon Mocha sheepskins held not to be wool, and such skins are free of duty under this paragraph.—Goat and Sheepskin Import Company *v.* United States (206 U. S., 194; T. D. 28190), reversing 141 Fed. Rep., 493 (T. D. 26404); 145 Fed. Rep., 1022 (T. D. 27190) and in effect overruling T. D. 21737, G. A. 4593, and T. D. 27279, G. A. 6337, followed; T. D. 28248, G. A. 6619.

DECISIONS UNDER THE ACT OF 1890.

(*i*) Skins from Cape of Good Hope taken from goats which are a cross between Cape of Good Hope and Angora goats and commercially known as Cape bastard skins, or Cape Angoras, imported with the hair attached, which hair is only used for mixing with mortar and is comparatively valueless, is free and not dutiable under paragraph 384 (1890) as mohair, class 2.—Keen Sutterlee Co. *v.* United States (C. C.), (107 Fed. Rep., 263).

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*j*) The expression "not herein otherwise provided for" in this clause has reference to the provisions of this act and not to some previous act.—Movius *v.* Arthur (95 U. S., 144).

1897 **665.** Soda, nitrate of, or cubic nitrate.

1894 621. Soda, nitrate of, or cubic nitrate, * * *.

1890 709. Soda, nitrate of, or cubic nitrate, * * *.

1883 630. Soda, nitrate of, or cubic nitrate.

DECISIONS UNDER THE ACT OF 1890.

(*a*) Nitrate of soda is not free.—T. D. 11558, G. A. 733.

1897 **666.** Specimens of natural history, botany, and mineralogy, when imported for scientific public collections, and not for sale.

1894 625. Specimens of natural history, botany, and mineralogy, when imported for cabinets or as objects of science, and not for sale.

1890 712. Specimens of natural history, botany, and mineralogy, when imported for cabinets or as objects of scieuce, and not for sale.

1883 793. Specimens of natural history, botany, and mineralogy, when imported for cabinets or as objects of taste or science, and not for sale.

DECISIONS UNDER PARAGRAPH 666, ACT OF 1897.

(*b*) "Evergreen seedlings," grapevines, are specimens of botany or botanical specimens, and when imported in pursuance of the purpose of conducting such experiments in forestry as may "be deemed most advantageous to the interests of a State and the advancement of the science of forestry generally," by developing them in connection and comparison with others, and with a view of making a collection of this and various similar vines for a scientific and public collection by a public institution such as the Forestry College of Cornell University, are free.—T. D. 22532, G. A. 4779.

(*c*) Plants for the Missouri Botanical Garden held to be free of duty under this paragraph.—T. D. 27635, G. A. 6451.

DECISIONS UNDER THE ACT OF 1890.

(*d*) Stags heads mounted, not for sale, but to be placed in a room wtih other specimens of natural history, are free.—T. D. 11864, G. A. 855.

(*e*) Specimens of natural history on microscopic slides held free and not dutiable as manufactures of glass.—T. D. 15310, G. A. 2744.

1897 **667.** Spices: Cassia, cassia vera, and cassia buds; cinnamon and chips of; cloves and clove stems; mace; nutmegs; pepper, black or white, and pimento; all the foregoing when unground; ginger root, unground and not preserved or candied.

1894
626. Cassia, cassia vera, and cassia buds, unground.
627. Cinnamon, and chips of, unground.
628. Cloves and clove stems, unground.
629. Ginger-root, unground and not preserved or candied.
630. Mace.
631. Nutmegs.
632. Pepper, black or white, unground.
633. Pimento, unground.

1890
713. Cassia, cassia vera, and cassia buds, unground.
714. Cinnamon, and chips of, unground.
715. Cloves and clove stems, unground.
716. Ginger-root, unground and not preserved or candied.
717. Mace.
718. Nutmegs.
719. Pepper, black or white, unground.
720. Pimento, unground.

1883
524. Cassia, cassia buds, cassia vera, ungrounnd.
526. Cinnamon, and chips of, unground.
527. Cloves and clove stems, unground.
536. Ginger-root, unground.
546. Mace.
551. Nutmegs.
584. Pepper, unground, of all kinds.
585. Pimento, ungrounnd.

DECISIONS UNDER PARAGRAPH 667, ACT OF 1897.

(*a*) Pepper shells are free as pepper unground and not dutiable as ground pepper nor as spices.—T. D. 14716, G. A. 2438; T. D. 19900, G. A. 4230; T. D. 20846, G. A. 4382; U. S. *v.* Leggett (124 Fed. Rep., 1015).

(*b*) Decorticated white pepper is free and not dutiable as spices.—T. D. 21080, G. A. 4427.

(*c*) Sweet red peppers put up in liquid in tins, which are commercially known as pimentos, are not entitled to free entry under the provision herein for "pepper, black or white, and pimento" unground. The operation of this provision restricted to articles that are susceptible of being ground.—T. D. 28427, G. A. 6667.

(*d*) So-called spent ginger, a by-product the result of the distillation of ginger root, in the form of caked particles, the form being due partly to cracking and partly to disintegration, is free as ginger root unground.—German *v.* United States (137 Fed. Rep., 817; T. D. 25994); and Cruikshank *v.* United States (T. D. 26341, suit 3436), reversing without opinion. T. D. 24717, G. A. 5439.

(*e*) Ginger root cleaned, cut, and imported in casks in brine is free as ginger root unground, not preserved or candied.—T. D. 27799, G. A. 6511.

(*f*) Grinding is the process of reducing to fine particles or powder by crushing or friction, and the process by which this result is attained is not important. Hence a residuum from the process of decorticating the pepper berry, in the form of a fine powder, used without further grinding as an adulterant for ground pepper, is not free as pepper unground, but is dutiable under the provision for spices not specially provided for.—Frame *v.* United States (149 Fed. Rep., 1022; T. D. 27804), affirming 143 id., 692; T. D. 27004, and T. D. 26374, G. A. 6045.

(*g*) A by-product produced in the manufacture of essence of ginger root, which results from the cracking of the crude root in a machine and running it through a still, and which consists of the residue of the process pressed into cakes, is not free as ginger root unground. The cracking described is a species of grinding.—German *v.* United States (128 Fed. Rep., 467; T. D. 25025).

DECISIONS UNDER THE ACT OF 1894.

(*h*) Pepper shells are free as unground pepper.—T. D. 18525, G. A. 3981.

1897 **668.** Spunk.

1894 635. Spunk.

1890 721 Spunk.

1883 794. Spunk.

1897 **669.** Spurs and stilts used in the manufacture of earthen, porcelain, and stone ware.

1894 636. Spurs and stilts used in the manufacture of earthen, porcelain, and stone ware.

1890 722. Spurs and stilts used in the manufacture of earthen, porcelain, and stone ware.

1883 795. Spurs and stilts used in the manufacture of earthen, stone, or crockery ware.

1897 **670.** Stamps: Foreign postage or revenue stamps, canceled or uncanceled.

1894 636½. Stamps: Foreign postage or revenue stamps, canceled or uncanceled.

1890 [Not enumerated. Dutiable under paragraph 423, page 564.]
1883 [Not enumerated. Dutiable under paragraph 384, page 564.]

DECISIONS UNDER PARAGRAPH 670, ACT OF 1897.

(*a*) Foreign stamped envelopes, the value of the envelope being insignificant as compared with the stamp, are free and not dutiable as envelopes.—T. D. 15966, G. A. 2990.

(*b*) Foreign stamped postal cards bearing printed matter are dutiable as printed matter and not free as foreign postage or revenue stamps.—T. D. 22506, G. A. 4772.

(*c*) A collection of foreign postage stamps contained in a stamp album held to be free of duty under this paragraph.—T. D. 25432, G. A. 5729.

1897 **671.** Stone and sand: Burrstone in blocks, rough or unmanufactured; cliff stone, unmanufactured; rotten stone, tripoli, and sand, crude or manufactured, not otherwise provided for in this act.

1894 638. Stone and sand: Burrstone in blocks, rough or manufactured, or bound up into millstones; cliff stone, unmanufactured; * * * rotten stone, and sand, crude or manufactured.
657. Tripoli.

1890 723. Stone and sand: Burrstone in blocks, rough or manufactured, and not bound up into millstones; cliff stone, unmanufactured, * * * rotten stone, and sand, crude or manufactured.
740. Tripoli.

1883 668. Burrstone, in blocks, rough or unmanufactured, and not bound up in millstones.
611. * * * cliff stone, unmanufactured.
773. Rotten stone.
634. Tripoli.

DECISIONS UNDER PARAGRAPH 671, ACT OF 1897.

(*d*) White and salmon-tinted infusorial earths dug from the bottom of lakes and known and sold as fossil flour or tripoli are free.—T. D. 19980, G. A. 4245.

(*e*) Sand colored black by the use of organic coloring matter is free of duty under the provision for "sand, crude or manufactured, not otherwise provided for."—T. D. 23319, G. A. 5006.

(*f*) An article known as furnace sand, which is produced by grinding silica stone or sandstone and is used in making the bed of a furnace, to protect it from injury by heat, is free of duty under the provision in this paragraph for "sand, crude or manufactured, not otherwise provided for." The expression "sand manufactured" embraces not only sand which is partially manufactured, but also sand produced by a process of manufacture. In re Dana (G. A. 2882) overruled.—T. D. 23521, G. A. 5079.

(*g*) Burrstone is a cellular variety of quartz from which the best millstones are made, and is differentiated in the tariff from sandstone, freestone, and other like varieties of minerals. Millstones made of sandstone or lava are therefore not burrstones within the meaning of this paragraph or paragraph 116. Stones which have been hewn and otherwise partially manufactured so as to be cut in a circular form, with an eye drilled in the center, designed to be converted into millstones by further manufacture, are not "rough or unmanufactured" blocks within the meaning of this paragraph.—T. D. 23949, G. A. 5194.

(*h*) Burrstones in a rough-quarried condition, approximating an irregular circular form, with a hole drilled in the center and encircled by an iron band,

are free of duty as "burrstones in blocks, rough or unmanufactured."—Cary *v.* Arthur (T. D. 3048) followed; T. D. 23949, G. A. 5194, modified; T. D. 24325, G. A. 5312.

DECISIONS UNDER THE ACT OF 1894.

(*a*) Salmon-tinted natural earth, colored by the presence of oxide and carbonate of Iron, found to be tripoli and free.—T. D. 16986, G. A. 3414.

DECISIONS UNDER THE ACT OF 1890.

(*b*) A manufacture of pumice stone and sand molded into bricks is free.—T. D. 13611, G. A. 1883.

1897 **672.** Storax, or styrax.

1894 639. Storax or styrax.

1890 724. Storax, or styrax.

1883 588. Storax, or styrax.

1897 **673.** Strontia, oxide of, and protoxide of strontian, and strontianite, or mineral carbonate of strontia.

1894 640. Strontia, oxide of, and protoxide of strontian, and strontianite, or mineral carbonate of strontia.

1890 725. Strontia, oxide of, and protoxide of strontian, and strontianite, or mineral carbonate of strontia.

1883 631. Strontia, oxide of, and proto-oxide of strontian, and strontianite, or mineral carbonate of strontia.

1897 **674.** Sulphur, lac or precipitated, and sulphur or brimstone, crude, in bulk, sulphur ore as pyrites, or sulphuret of iron in its natural state, containing in excess of twenty-five per centum of sulphur, and sulphur not otherwise provided for .

1894 642. Sulphur, lac or precipitated, and sulphur or brimstone, crude, in bulk, sulphur ore, as pyrites, or sulphuret of iron in its natural state, containing in excess of twenty-five per centum of sulphur, and sulphur not otherwise provided for.

1890 727. Sulphur, lac or precipitated, and sulphur or brimstone, crude, in bulk, sulphur ore, as pyrites, or sulphuret of iron in its natural state, containing in excess of twenty-five per centum of sulphur (except on the copper contained therein) and sulphur not otherwise provided for.

133. * * * Sulphur ore, as pyrites, or sulphuret of iron in its natural state, containing not more than three and one-half per centum copper, seventy-five cents per ton: *Provided*, That ore containing more than two per centum of copper shall pay, in addition thereto, one-half of one cent per pound for the copper contained therein: *Provided, also*, That sulphur ore as pyrites or sulphuret of iron in its natural state, containing in excess of twenty-five per centum of sulphur, shall be free of duty, except on the copper contained therein, as above provided.

1883 633. Sulphur, lac or precipitated.

632. Sulphur, or brimstone, not specially enumerated or provided for in this act.

144. * * * Sulphur ore, as pyrites, or sulphuret of iron in its natural state, containing not more than three and one-half per centum of copper, seventy-five cents per ton: *Provided*, That ore containing more than two per centum of copper, shall pay, in addition thereto, two and one-half cents per pound for the copper contained therein.

DECISIONS UNDER PARAGRAPH 674, ACT OF 1897.

(*c*) Ground sulphur in sacks and sulphur in barrels is free as crude sulphur.—T. D. 19979, G. A. 4244.

DECISIONS UNDER THE ACT OF 1894.

(*a*) Ground sulphur is crude sulphur and free.—T. D. 17756, G. A. 3742.

DECISIONS UNDER THE ACT OF 1890.

(*b*) Recovered sulphur is free.—T. D. 10937, G. A. 432.

675. Sulphuric acid which at the temperature of sixty degrees Fahrenheit does not exceed the specific gravity of one and three hundred and eighty thousandths, for use in manufacturing superphosphate of
1897 lime or artificial manures of any kind, or for any agricultural purposes: *Provided*, That upon all sulphuric acid imported from any country, whether independent or a dependency, which imposes a duty upon sulphuric acid imported into such country from the United States, there shall be levied and collected a duty of one-fourth of one cent per pound.

643. Sulphuric acid: *Provided*, That upon sulphuric acid imported from any country, whether independent or a dependency, which imposes
1894 a duty upon sulphuric acid exported from the United States, there shall be levied, and collected the rate of duty existing prior to the passage of this Act.

728. Sulphuric acid which at the temperature of sixty degrees Fahren-
1890 heit does not exceed the specific gravity of one and three hundred and eighty thousandths, for use in manufacturing superphosphate of lime or artificial manures of any kind, or for any agricultural purposes.

1883 594. Acids used for medicinal, chemical, or manufacturing purposes, not specially enumerated or provided for in this act.

1897 **676.** Tamarinds.

1894 490. Tamarinds.

1890 581. Tamarinds.

1883 799. Tamarinds.

1897 **677.** Tapioca, cassava or cassady.

1894 646. Tapioca, cassava or cassady.

1890 730. Tapioca, cassava or cassady.

1883 800. Tapioca, cassava, or cassada.

DECISIONS UNDER PARAGRAPH 677, ACT OF 1897.

(*c*) Tapioca flour or ground cassava is free and not dutiable under paragraph 285 as starch or a preparation fit for use as starch.—T. D. 22021, G. A. 4661.

(*d*) Tapioca flour is free.—T. D. 22968, G. A. 4907.

(*e*) Certain thin, friable cakes made from the meal or pulp of the cassava plant, which are the crudest form in which cassava is susceptible of importation, held to be free under this paragraph as cassava.—T. D. 25443, G. A. 5737

DECISIONS UNDER THE ACT OF 1890.

(*f*) Tapioca flour is not free.—T. D. 11406, G. A. 689; T. D. 12227, G. A. 1041; Wise *v.* Chew Hing Lung (C. C. A.), (83 Fed. Rep., 162); reversed (176 U. S., 156).

(*g*) Tapioca flour, commercially known as tapioca and used by calico printers and carpet manufacturers for thickening colors, and which, though chemically a starch, is not adapted to commercial use as starch, is free and not dutiable as a preparation fit for use as starch.—In re Townsend (C. C. A.), (56 Fed. Rep., 222); In re Wise (C. C.), (77 Fed. Rep., 734).

(*a*) The term "preparation fit for use as starch" means preparations which are actually and not theoretically fit for such use, which can be practically used as such, and not which can be made by manufacture fit for such use.—Id.

(*b*) Tapioca includes that article in three forms, viz, flake tapioca, pearl tapioca, and tapioca flour. Tapioca flour is free as tapioca and is not dutiable as a preparation fit for use as starch. The designation of an article eo nomine, either for duty or as exempt from duty, must prevail over words of general description which might otherwise include the article specially designated. Sustaining the Board of General Appraisers and the Circuit Court (77 Fed. Rep., 734) and reversing the Circuit Court of Appeals (83 Fed. Rep., 162).—Chew Hing Lung *v.* Wise (176 U. S., 156).

(*c*) The commercial designation of an article is the first and most important thing to be ascertained and governs in the construction of a tariff law when that article is mentioned, unless there is something else in the law which restrains the operation of this rule.—Chew Hing Lung *v.* Wise (176 U. S., 156, 161).

1897 **678.** Tar and pitch of wood.

1894 647. Tar and pitch of wood, * * *.

1890 731. Tar and pitch of wood, * * *.

1883 79. Wood tar, ten per centum ad valorem.

1897 **679.** Tea and tea plants.

1894 648. Tea and tea plants.

1890 732. Tea and tea plants.

1883 { 801. Tea.
802. Tea plants.

DECISIONS UNDER PARAGRAPH 679, ACT OF 1897.

(*d*) This paragraph was repealed so far as it provided for the free entry of tea by section 50 of the act of June 13, 1898 (30 Stat., 448, 470), and tea imported after June 14, 1898, is dutiable at 10 cents per pound.—T. D. 21712, G. A. 4583.

(*e*) Tea imported subsequent to June 14, 1898, is dutiable under section 50, act of June 13, 1898 (30 Stat., 448, 470).—T. D. 21712, G. A. 4583.

(*f*) Certain merchandise claimed to be medicinal leaves found to be in fact tea.—T. D. 27702, G. A. 6474.

DECISIONS UNDER THE ACT OF 1894.

(*g*) Paper coverings for 1-pound packages of tea imported from Japan held to be usual coverings and free.—T. D. 17659, G. A. 3707.

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*h*) The true inquiry is, whether, in commercial sense, the tea in question is known, and bought, and sold, and used under the denomination of bohea tea.—Two Hundred Chests of Tea (9 Wheat., 430, 439).

1897 **680.** Teeth, natural, or unmanufactured.

1894 650. Teeth, natural, or unmanufactured.

1890 733. Teeth, natural, or unmanufactured.

1883 804. Teeth, unmanufactured.

1897 **681.** Terra alba, not made from gypsum or plaster rock.

1894 651. Terra alba.

1890 734. Terra alba.

1883 805. Terra alba, aluminous.

DECISIONS UNDER THE ACT OF 1890.

(*a*) Terra alba, an almost pure sulphate of lime, ground and bolted, chiefly used in the manufacture of paper, is free.—T. D. 11347, G. A. 630.

1897 **682.** Terra japonica.

1894 652. Terra japonica.

1890 735. Terra japonica.

1883 806. Terra japonica.

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*b*) Cambia is exempt from duty under the name of "terra japonica," the two names being synonymous, and is not dutiable at 10 per cent as "cutch or catechu" under section 5, act of July 14, 1862.—Hallet *v.* Smythe (5 Int. Rev. Rec., 69; 11 Fed. Cas., 289).

1897 **683.** Tin ore, cassiterite or black oxide of tin, and tin in bars, blocks, pigs, or grain or granulated.

1894 653. Tin ore, cassiterite or black oxide of tin, and tin in bars, blocks, pigs, or grain or granulated.

1890 736. Tin ore, cassiterite or black oxide of tin, and tin in bars, blocks, pigs, or grain or granulated, until July the first, eighteen hundred and ninety-three, and thereafter as otherwise provided for in this act.

209. Tin: On and after July first, eighteen hundred and ninety-three, there shall be imposed and paid upon cassiterite or black oxide of tin, and upon bar, block, and pig tin, a duty of four cents per pound: *Provided*, That unless it shall be made to appear to the satisfaction of the President of the United States (who shall make known the fact by proclamation) that the product of the mines of the United States shall have exceeded five thousand tons of cassiterite, and bar, block, and pig tin in any one year prior to July first, eighteen hundred and ninety-five, then all imported cassiterite, bar, block, and pig tin shall after July first, eighteen hundred and ninety-five, be admitted free of duty.

1883 807. Tin ore, bars, blocks, or pigs, grain or granulated.

DECISIONS UNDER PARAGRAPH 683, ACT OF 1897.

(*c*) The terms "tin dross," "tin ash," "black grain tin," "black oxide of tin," "scruff," as used in trade and commerce, designate and include only one class of merchandise; are used interchangeably, and comprise the article described in this paragraph as black oxide of tin and grain tin. Overruling T. D. 22756, G. A. 4846.—T. D. 23872, G. A. 5179.

(*d*) Phosphor tin, made by adding a small percentage of phosphorus to tin, is classifiable as tin, the addition of the phosphorus not having changed its name, character, or use as tin.—T. D. 24442, G. A. 5342.

DECISIONS UNDER THE ACT OF 1890.

(*e*) Metal in pigs, known as white brass, is not free.—T. D. 14462, G. A. 2308.

1897 **684.** Tobacco stems.

1894 655. Tobacco stems.

1890 738. Tobacco stems.

1883 248. Tobacco-stems, fifteen cents per pound.

1897 **685.** Tonquin, tonka, and tonka beans.
1894 656. Tonquin, tonqua, or tonka beans.
1890 739. Tonquin, tonqua, or tonka beans.
1883 808. Tonquin, Tonqua or Tonka beans.
1897 **686.** Turmeric.
1894 658. Turmeric.
1890 741. Turmeric.
1883 589. Turmeric.
1897 **687.** Turpentine, Venice.
1894 659. Turpentine, Venice.
1890 742. Turpentine, Venice.
1883 590. Turpentine, Venice.

DECISIONS UNDER PARAGRAPH 687, ACT OF 1897.

(*a*) A factitious species of turpentine, made in imitation of the genuine Venice turpentine and bought and sold under the name of Venice turpentine, is free.—T. D. 21960, G. A. 4648.

1897 **688.** Turpentine, spirits of.
1894 660. Turpentine, spirits of.
1890 743. Turpentine, spirits of.
1883 86. Turpentine, spirits of, twenty cents per gallon.
1897 **689.** Turtles.
1894 661. Turtles.
1890 744. Turtles.
1883 810. Turtles.

DECISIONS UNDER THE ACT OF 1890.

(*b*) Canned turtle meat is not free.—T. D. 11568, G. A. 743.

1897 **690.** Types, old, and fit only to be remanufactured.
1894 662. Types, old, and fit only to be remanufactured.
1890 745. Types, old, and fit only to be remanufactured.
1883 811. Types, old, and fit only to be remanufactured.

DECISIONS UNDER PARAGRAPH 690, ACT OF 1897.

(*c*) Old, broken stereotype plates, shown by analysis to consist of about 85 per cent lead, 12 per cent antimony, and 3 per cent of tin and copper, are not free as "types, old," but dutiable as type metal.—Sapery *v.* United States (135 Fed. Rep., 332; T. D. 25992).

1897 **691.** Uranium, oxide and salts of.
1894 663. Uranium, oxide and salts of.
1890 746. Uranium, oxide and salts of.
1883 635. Uranium, oxide of, * * *.
1897 **692.** Vaccine virus.
1894 664. Vaccine virus.
1890 747. Vaccine virus.
1883 637. Vaccine virus.

DECISIONS UNDER PARAGRAPH 692, ACT OF 1897.

(*a*) Antitoxin is not free as vaccine virus. T. D. 16415, G. A. 3204, reversed.—Koechl *v.* United States (84 Fed. Rep., 448); T. D. 19097, G. A. 4096.

(*b*) Anthrax or blackleg vaccine is free as vaccine virus and not dutiable under paragraph 68 as a medicinal preparation.—Pasteur *v.* U. S. (123 Fed. Rep., 846), reversing T. D. 21760, G. A. 4600, followed; T. D. 22726, G. A. 4840.

1897 **693.** Valonia.

1894 665. Valonia.

1890 748. Valonia.

1883 591. Valonia.

1897 **694.** Verdigris, or subacetate of copper.

1894 666. Verdigris, or subacetate of copper.

1890 749. Verdigris, or subacetate of copper.

1883 635. * * * verdigris, or subacetate of copper.

DECISIONS UNDER PARAGRAPH 694, ACT OF 1897.

(*c*) "Verdet raffine," a chemical compound used in hat and wool dyeing as a mordant to logwood, found to be a subacetate of copper.—United States *v.* Petry (116 Fed. Rep., 929) followed; T. D. 24102, G. A. 5244.

(*d*) Acetate of copper is not free as subacetate of copper or verdigris.—T. D. 13588, G. A. 1860; T. D. 14549, G. A. 2341; reversed in Ducas *v.* U. S. (71 Fed. Rep., 954), but sustained by the Circuit Court of Appeals (78 Fed. Rep., 339).

1897 **695.** Wax, vegetable or mineral.

1894 668. Wax, vegetable or mineral.

1890 751. Wax, vegetable or mineral.

1883 592. Vegetable and mineral wax.

DECISIONS UNDER PARAGRAPH 695, ACT OF 1897.

(*e*) Chinese vegetable tallow is not free as vegetable wax.—T. D. 24686, G. A. 5428.

(*f*) Carnauba wax held to be free of duty as a mineral or vegetable wax.—T. D. 28220, G. A. 6609.

(*g*) The vegetable or animal origin of Chinese wax being in dispute, the benefit of the doubt thus arising should be given to the importer and the wax admitted free.—T. D. 25212, G. A. 5646; affirmed without opinion (T. D. 25869).

1897 **696.** Wafers, unleavened or not edible.

1894 667. Wafers, unmedicated, and not edible.

1890 750. Wafers, unmedicated.

1883 814. Wafers, unmedicated.

DECISIONS UNDER PARAGRAPH 696, ACT OF 1897.

(*h*) Wafers in which baking powder or bicarbonate of soda is used are not "wafers, unleavened," but are dutiable as unenumerated manufactured articles.—Leggett *v.* United States (131 Fed. Rep., 817; T. D. 25471), affirming T. D. 24596, G. A. 5393.

DECISIONS UNDER THE ACT OF 1890.

(*i*) Wafers composed of wheat flour and water, being a white material in thin sheets, varying in size from 3 by 3 to 8 by 11 inches, and comparatively tasteless, held to be unmedicated and free.—T. D. 10892, G. A. 387.

(*a*) Unmedicated sugar wafers are free and not dutiable as nonenumerated articles.—T. D. 15008, G. A. 2585.

(*b*) Certain wafers used exclusively as food and not medicated held to be free.—T. D. 15035, G. A. 2612.

(*c*) Sugar wafers, which are made by biscuit makers of flour, sugar, milk, and eggs, flavored with vanilla, and are used exclusively as articles of food, are free and not dutiable as nonenumerated articles.—In re Duncan (C. C.), (57 Fed. Rep., 197).

697. Wearing apparel, articles of personal adornment, toilet articles, and similar personal effects of persons arriving in the United States; but this exemption shall only include such articles as actually accompany and are in the use of, and as are necessary and appropriate for the wear and use of such persons, for the immediate purposes of the journey and present comfort and convenience, and shall not be held to apply to merchandise or articles intended for other persons or for sale:

1897 *Provided*, That in case of residents of the United States returning from abroad, all wearing apparel and other personal effects taken by them out of the United States to foreign countries shall be admitted free of duty, without regard to their value, upon their identity being established, under appropriate rules and regulations to be prescribed by the Secretary of the Treasury, but no more than one hundred dollars in value of articles purchased abroad by such residents of the United States shall be admitted free of duty upon their return.

669. Wearing apparel and other personal effects (not merchandise) of persons arriving in the United States; but this exemption shall not be

1894 held to include articles not actually in use and necessary and appropriate for the use of such persons for the purposes of their journey and present comfort and conveuience, or which are intended for any other person or persons, or for sale.

752. Wearing apparel and other personal effects (not merchandise) of persons arriving in the United States, but this exemption shall not be held to include articles not actually in use and necessary and appropriate for the use of such persons for the purposes of their journey and present comfort and convenience, or which are intended for any other person or persons, or for sale: *Provided, however*, That all such wearing apparel

1090 and other personal effects as may have been once imported into the United States and subjected to the payment of duty, and which may have been actually used and taken or exported to foreign countries by the persons returning therewith to the United States, shall, if not advanced in value or improved in condition by any means since their exportation from the United States, be entitled to exemption from duty, upon their identity being established, under such rules and regulations as may be prescribed by the Secretary of the Treasury.

815. Wearing apparel, in actual use, and other personal effects (not mer-

1883 chandise), * * * of persons arriving in the United States. But this exemption shall not be construed to include machinery or other articles imported for use in any manufacturing establishment, or for sale.

DECISIONS UNDER PARAGRAPH 697, ACT OF 1897.

(*d*) A bicycle is not a personal effect under this paragraph. The collector assessed duty under paragraph 193 as a manufacture of iron and his action was affirmed.—T. D. 19446, G. A. 4163.

(*e*) The provision exempting wearing apparel and other personal effects from duty is construed to include such articles as would be included in the term "baggage" according to judicial definition. A pair of field glasses and camera held to be personal effects within the meaning of this paragraph. Personal effects of a resident of the United States left in a foreign country by their owner through accident, and forwarded shortly after his return, are entitled to free entry on arrival.—United States *v.* One Pearl Necklace (111 Fed. Rep.,

164); Arnold *v.* United States (147 U. S., 494, 496) followed; T. D. 23631, G. A. 5109.

(*a*) Articles intended for distribution as presents, contained in the baggage of persons arriving in the United States, are not entitled to free entry.—T. D. 23636, G. A. 5114.

(*b*) Under this paragraph returning residents of the United States have an absolute right to the free entry of articles purchased abroad by them, to the value of $100, which are in the nature of baggage.—T. D. 24036, G. A. 5220.

(*c*) To the same effect is T. D. 24202, G. A. 5270.

(*d*) Articles found in the baggage of an arriving passenger, designed as presents to persons not accompanying the passenger, are not free under this paragraph.—T. D. 25131, G. A. 5618.

(*e*) The failure of a returning American resident to declare on a detailed list all articles purchased by him abroad debars the passenger from the privilege of the $100 exemption allowed by this paragraph. The regulation established by the Secretary of the Treasury to this effect is a valid exercise of the power conferred on him.—United States *v.* Harts (131 Fed. Rep., 886; T. D. 25608); T. D. 25521, G. A. 5764.

(*f*) A failure on the part of a passenger, a returning resident of the United States, to comply with the regulations of the Secretary of the Treasury requiring a detailed list of articles purchased abroad, the prices of the same, etc., is fatal to a claim for the exemption of $100 provided for by this paragraph.—T. D. 26110, G. A. 5955.

(*g*) The value of a single article exceeding $100 can not be apportioned between two persons traveling together so as to exempt it from duty under this paragraph.—T. D. 26889, G. A. 6222.

(*h*) A sealskin coat taken abroad by an American traveler and so altered while abroad as to make it practically a new garment can not be returned by said traveler to the United States free of duty as wearing apparel taken out of the United States under the provisions of this paragraph.—T. D. 27421, G. A. 6381.

(*i*) A regulation made by the Secretary of the Treasury which provides that "persons who have been abroad two years or more, and who have had during that time a fixed place of abode for one year or more, will be considered as nonresidents within the meaning of this law" is not binding upon this Board or the courts, as this is a question that must be left open to be determined from the evidence in each particular case. No regulation made by the Secretary of the Treasury can add to or take from the provisions of a paragraph of the tariff law nor prescribe the evidence by which the facts required by it to exist shall be proven unless authority to make such regulation is expressly given in the paragraph itself.—T. D. 27863, G. A. 6523.

(*j*) An American citizen residing in the city of Washington, who had been for four years employed in the service of the United States Government at Manila and temporarily residing there during that period, was held to be entitled, upon returning to the United States, to the free admission of $100 in value of certain goods purchased abroad.—Ibid.

(*k*) It is the duty of returning residents to enter and declare the value of articles on which exemption from duty is claimed, whether they cost more than $100 or not, and when not so declared they are subject to forfeiture under R. S. 2802.—Dodge *v.* United States (131 Fed. Rep., 849; T. D. 25609),

(*a*) A person who incurs the penalties provided in R. S. 2802 through failure to mention to the collector dutiable articles contained in his baggage is not entitled to the exemption of articles of the value of $100 allowed in this paragraph.—Harts *v.* United States (140 Fed. Rep., 843; T. D. 26827).

DECISIONS UNDER THE ACT OF 1894.

(*b*) Bicycles are not free as personal effects, but dutiable as manufactures of metal.—T. D. 15973, G. A. 2997.

(*c*) Embroidered Mexican hats brought in by a party of expert riders and ropers on their way to join Buffalo Bill's Wild West Show are free as personal effects.—T. D. 18169, G. A. 3926.

(*d*) Personal effects not accompanied by the owner are not free.—T. D. 16528, G. A. 3246.

(*e*) Two watches entrusted by a lady in Europe to a friend to bring to America, and brought by him to be delivered to her in Brooklyn, held dutiable because not accompanied by the owner.—T. D. 16528, G. A. 3246.

DECISIONS UNDER THE ACT OF 1890.

(*f*) A bicycle brought by a passenger for another person is not free as personal effects.—T. D. 12102, G. A. 964.

(*g*) A bicycle arriving three months after the owner held not personal effects.—T. D. 12629, G. A. 1278.

(*h*) An unused bicycle is not free as personal effects.—T. D. 15219, G. A. 2712.

(*i*) Diamond jewelry arriving after the owner is not free as personal effects.—T. D. 15306, G. A. 2740.

(*j*) Shotguns are not personal effects.—T. D. 13494, G. A. 1796.

(*k*) Guns are not personal effects.—T. D. 15315, G. A. 2749.

(*l*) One double-barrel breech-loading shotgun, English make, and one American Winchester rifle, brought as baggage by an Englishman on a hunting expedition for use and not for sale, held free as personal effects.—T. D. 14414, G. A. 2298.

(*m*) Seven new gold embroidered silk Chinese gowns such as are worn by Chinese people while celebrating the advent of the Chinese new year held not to be free.—T. D. 11075, G. A. 518.

(*n*) Four jackets, two of fur and two of wool, made to order in June, in use three days, returned to maker and kept until September, when they were forwarded to the owners in London, who had already departed for the United States, where the goods were received by them in November, held not free.—T. D. 12217, G. A. 1031.

(*o*) Four ladies' dresses valued at $60 each, bought for the personal use of the owner and not for sale, brought with the passenger as a part of her baggage, held to be free, though they may not have been actually worn.—T. D. 12580, G. A. 1264.

(*p*) Wearing apparel which did not arrive until five months after the owner held not free.—T. D. 12630, G. A. 1279.

(*q*) Woolen wearing apparel taken from this country by the owner, who has not yet returned, is not free.—T. D. 12630, G. A. 1279.

(*r*) One handsome evening dress, two handsome ball dresses, and one satin opera cloak held not free.—T. D. 13369, G. A. 1749.

(*a*) Wedding trousseau held not free.—T. D. 13432, G. A. 1769.

(*b*) Free entry refused for wearing apparel arriving after owner.—T. D. 13490, G. A. 1792.

(*c*) Where personal effects (woolen wearing apparel) did not arrive with the owner, but two months later, on account of an error in the shipper and the prevalence of cholera at the port of shipment, held free.—T. D. 14156, G. A. 2155.

(*d*) Certain photographic and lithographic pictures and articles made of marble held not to be free as personal effects.—T. D. 16428, G. A. 3217.

DECISIONS UNDER THE ACT OF 1883.

(*e*) Bicycles are not free as personal effects.—T. D. 10395, G. A. 86.

(*f*) Carriage and harness held not to be free as personal effects.—T. D. 11021, G. A. 464.

(*g*) Goods selected in Paris, cut and fitted to be made into theatrical costumes. The owner arrived in the United States July 20, and costumes imported September 22, 1890. Held not free as wearing apparel or tools of trade or employment, because they do not appear to have been in her possession, and legal ownership is not proved.—T. D. 10559, G. A. 209.

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*h*) A citizen of the United States arriving home from a visit to Europe, with his family, in September, 1878, brought with him wearing apparel bought there for his and their use, to be worn here during the season then approaching, "not excessive in quantity for persons of their means, habits, and station in life," and their ordinary outfit for the winter. A part of the articles had not been worn, and duty was exacted on all those articles. *Held*, that under the provision exempting from duty "wearing apparel in actual use and other personal effects (not merchandise), * * * of persons arriving in the United States," the proper rule to be applied was to exempt from duty such of the articles as fulfilled the following conditions: (1) Wearing apparel owned by the passenger and in a condition to be worn at once without further manufacture; (2) brought with him as a passenger and intended for use or wear of himself or his family who accompanied him as passengers and not for sale, or purchased or imported for other persons, or to be given away; (3) suitable for the season of the year which was immediately approaching at the time of arrival; (4) not exceeding in quantity or quality or value what the passenger was in the habit of ordinarily providing for himself and his family at that time and keeping on hand for his and their reasonable wants in their means and habits in life, even though such articles had not been actually worn.—Astor *v.* Merritt (111 U. S., 202).

(*i*) A resident of Michigan went to Windsor, Canada, for the purpose of buying an overcoat for his son who accompanied him. It was bought, put on, and worn on the return to this country. He is not within the provision of this section in regard to "wearing apparel."—Simmon's Case (1 Brown, Adm., 128; 22 Fed. Cas., 154).

1897 **698.** Whalebone, unmanufactured.

1894 671. Whalebone, unmanufactured.

1890 753. Whalebone, unmanufactured.

1883 816. Whalebone, unmanufactured.

DECISIONS UNDER PARAGRAPH 698, ACT OF 1897.

(*a*) Slivers or strips of whalebone tied into bales or bundles are free as whalebone unmanufactured.—T. D. 25165, G. A. 5626.

1897 **699.** Wood: Logs and round unmanufactured timber, including pulp-woods, firewood, handle bolts, shingle-bolts, gun-blocks for gun-stocks rough-hewn or sawed or planed on one side, hop-poles, ship-timber and ship-planking; all the foregoing not specially provided for in this Act.

1894 672. Logs, and round unmanufactured timber not specially enumerated or provided for in this Act.
673. Firewood, handle bolts, * * * shingle bolts, hop poles, * * * ship timber, and ship planking; not specially provided for in this Act.
679. * * * gun blocks, * * * rough hewn or sawed only.

1890 754. Woon.—Logs, and round unmanufactured timber not specially enumerated or provided for in this Act.
755. Fire wood, handle bolts, * * * shingle bolts, hop-poles, * * * ship timber, and ship planking, not specially provided for in this Act.
223. * * * gun blocks, * * * rough-hewn or sawed only, twenty per centum ad valorem.

1883 734. Logs, and round, unmanufactured timber, not specially enumerated or provided for in this act, and ship-timber, and ship-planking.
817. Woods, poplar, or other woods, for the manufacture of paper.
698. Fire-wood.
782. Handle-bolts.
781. Shingle-bolts.
222. * * * gun-blocks, * * * rough-hewn or sawed only, twenty per centum ad valorem.
722. Hop-poles.

DECISIONS UNDER PARAGRAPH 699, ACT OF 1897.

(*b*) Teak timber, used for ship construction and commercially known as ship timber and ship planking, is free although it may be suitable as cabinet wood.—T. D. 22058, G. A. 4666.

(*c*) Elm logs cut into lengths of 4 feet are free as round unmanufactured timber.—T. D. 22108, G. A. 4681.

(*d*) Spruce timber, round, unmanufactured, being generally unsuited for use in wharf building or as spars (though used for wharf building in some places), and being chiefly used for other than such purposes, is free and not dutiable under paragraph 194.—T. D. 22122, G. A. 4685.

(*e*) Sandalwood logs to which nothing has been done beyond removing the bark and sawing into convenient lengths are free as logs of wood.—Lueders *v.* United States (131 Fed. Rep., 655; T. D. 25366).

(*f*) Rough cedar logs of such quality and dimension as to be suitable for manufacture into telegraph or telephone poles, unpeeled, and trimmed only so far as necessary to permit of their transportation, are free as "round unmanufactured timber."—T. D. 25407, G. A. 5715.

(*g*) The mere peeling of the bark from logs 10 to 14 inches in diameter, used in the construction of railway bridges and trestles, is not a manufacture, and logs imported in this condition are free under the provision for logs and round unmanufactured timber in this paragraph.—United States *v.* Pierce (147 Fed. Rep., 199; T. D. 27414) cited; T. D. 27744, G. A. 6488.

(*h*) Pieces of wood from 6 inches to 3 feet in length and about 3 inches in thickness, being the damaged or imperfect ends of deals, known as "mill buttings" or "deal ends," and used in the making of pulp for the manufacture of paper, are entitled to free entry as pulp wood.—T. D. 28070, G. A. 6573.

(*a*) The provision herein for the free entry of logs and round unmanufactured timber does not apply to round logs in a rough condition that are used partly as piles in the construction of wharves and partly, after additional work had been done on them, for poles for electric wires. Such articles are dutiable under paragraphs 194 and 196.—Perfection Pile-Preserving Company *v.* United States (147 Fed. Rep., 922; T. D. 26776).

(*b*) Rossed pulp wood, consisting of bulky logs or pieces of wood cut in lengths of 2 to 2½ feet, from which the bark and excrescences have been removed by machinery in what is known as the "rossing" process, are free of duty as pulp woods.—United States *v.* Pierce (147 Fed. Rep., 199; T. D. 27414), affirming 140 id., 962; T. D. 26820, and T. D. 25166, G. A. 5627, followed; T. D. 27539, G. A. 6409.

DECISIONS UNDER THE ACT OF 1894.

(*c*) Cedar paving posts are free and not dutiable as nonenumerated manufactured articles.—T. D. 15697, G. A. 2878.

(*d*) Bowling-ball blocks of lignum-vitæ are free as like blocks and not dutiable as manufactures of wood.—T. D. 16564, G. A. 3260.

(*e*) Gun blocks planed (similar to those described in G. A. 1015) are not gun blocks rough hewn or sawed only.—T. D. 16820, G. A. 3339.

(*f*) Brush blocks are free as blocks and not under paragraph 684 (1894) as wood not further manufactured than cut into blocks, nor are they dutiable as manufactures of wood.—T. D. 17826, G. A. 3760.

DECISIONS UNDER THE ACT OF 1890.

(*g*) Wood rollers are not free.—T. D. 11072, G. A. 515.

(*h*) Kiaki, a Japanese wood slabbed and sawed into pieces from 4 to 10 inches thick, the pieces varying from 7 to 12 feet in length, to be used in building boats, is not free as ship timber.—T. D. 11605, G. A. 780.

(*i*) Cedar posts 5 inches in diameter and imperfect held to be fence posts.—T. D. 12010, G. A. 923.

(*j*) Boat knees are not free as ship timber.—T. D. 15308, G. A. 2742.

700. Woods: Cedar, lignum-vitæ, lancewood, ebony, box, granadilla, mahogany, rosewood, satinwood, and all forms of cabinet woods, in the log, rough, or hewn only; briar root or briar wood and similar wood unmanufactured, or not further advanced than cut into blocks suitable for the articles into which they are intended to be converted; bamboo,
1897 rattan, reeds unmanufactured, India malacca joints, and sticks of partridge, hair wood, pimento, orange, myrtle, and other woods not specially provided for in this Act, in the rough, or not further advanced than cut into lengths suitable for sticks for umbrellas, parasols, sunshades, whips, fishing rods, or walking canes.

684. Woods, namely, cedar, lignum-vitæ, lancewood, ebony, box, granadilla, mahogany, rosewood, satinwood, and all forms of cabinet woods, in the log, rough or hewn; bamboo and rattan unmanufactured; briar root or briar wood, and similar wood unmanufactured, or not further manufactured than cut into blocks suitable for the articles into which
1894 they are intended to be converted; bamboo, reeds, and sticks of partridge, hair wood, pimento, orange, myrtle, and other woods, not otherwise specially provided for in this Act, in the rough, or not further manufactured than cut into lengths suitable for sticks for umbrellas, parasols, sunshades, whips, or walking canes; and India malacca joints, not further manufactured than cut into suitable lengths for the manufactures into which they are intended to be converted.

756. Woods, namely, cedar, lignum-vitæ, lancewood, ebony, box, granadilla, mahogany, rosewood, satinwood, and all forms of cabinet woods, in the log, rough or hewn; bamboo and rattan unmanufactured; briar root or briar wood, and similar wood unmanufactured, or not further manufactured than cut into blocks suitable for the articles into which
1890 they are intended to be converted; bamboo, reeds, and sticks of partridge, hair wood, pimento, orange, myrtle, and other woods not otherwise specially provided for in this act, in the rough, or not further manufactured than cut into lengths suitable for sticks for umbrellas, parasols, sunshades, whips, or walking canes; and India malacca joints, not further manufactured than cut into suitable lengths for the manufactures into which they are intended to be converted.

770. Rattans and reeds, unmanufactured.
818. Woods, namely, cedar, lignum-vitæ, lancewood, ebony, box, granadilla, mahogany, rosewood, satinwood, and all cabinet woods, unmanufactured.
646. Bamboo reeds, no further manufactured than cut into suitable lengths for walking sticks or canes, or for sticks for umbrellas, parasols, or sunshades.
1883 647. Bamboo, unmanufactured.
725. India malacca joints, not further manufactured than cut into suitable lengths for the manufactures into which they are intended to be converted.
812. Umbrella sticks, crude, to wit, all partridge, hair wood, pimento, orange, myrtle, and all other sticks and canes in the rough, or no further manufactured than cut into lengths suitable for umbrella, parasol, or sunshade sticks or walking canes.

DECISIONS UNDER PARAGRAPH 700, ACT OF 1897.

(*a*) Reeds for whips are free and are not dutiable under paragraph 206.—T. D. 19195, G. A. 4116.

(*b*) Reeds not cut into lengths, but stripped of enamel, so as to transform them from rattan into reed, leaving the inner portion intact, are free. Sustaining T. D. 19195, G. A. 4116.—United States *v.* Foppes (C. C.), (99 Fed. Rep., 558).

(*c*) Round reeds made from rattan, of a diameter of not less than 7 millimeters, and whether known as hard or soft reeds, are free.—T. D. 22533, G. A. 4780.

(*d*) Similar round reeds of a less diameter than 7 millimeters are not suitable for use as sticks for reeds and are not free.—Id.

(*e*) Logs of cabinet wood sawed for convenience in transportation are free and are not dutiable as sawed lumber.—Williams *v.* United States (C. C., S. D., N. Y., October 13, 1899, not reported) followed; T. D. 23874, G. A. 5181.

(*f*) Bamboo splits cut into lengths of 12 inches, for use in making brooms, are free under this paragraph. Splitting bamboo does not constitute a manufacture of bamboo, as it does not change its name, character, or use.—Brauss *v.* United States (120 Fed. Rep., 1017), reversing T. D. 23530, G. A. 5083, followed; T. D. 24332, G. A. 5315.

(*g*) Bamboo sticks stained or dyed are free, such staining or dyeing not having made them into a new article having a different name, character, or use.—T. D. 24394, G. A. 5332.

(*h*) Sticks about 36 inches in length which have been steamed and crooked at one end, having been "further advanced than cut into lengths suitable for sticks for * * * walking canes," are excluded from the provisions of this paragraph.—T. D. 24734, G. A. 5449.

(*a*) Dyers' sticks made of bamboo, the ends rounded and the joints smoothed, are free as bamboo.—T. D. 26350, G. A. 6031.

(*b*) Sticks of bamboo cut into lengths of about 4 feet, with ends rounded and joints smoothed, known as dyers' sticks, are free of duty as bamboo.—United States *v.* Knipscher (152 Fed. Rep., 590; T. D. 27855) followed; T. D. 28047, G. A. 6570.

(*c*) Walnut sawed longitudinally is not free as cabinet wood in the log, rough or hewn only.—Williams *v.* United States (126 Fed. Rep., 838; T. D. 25117), affirming T. D. 23920, G. A. 5191.

DECISIONS UNDER THE ACT OF 1894.

(*d*) Mahogany crotches sawn into boards are not free.—T. D. 16822, G. A. 3341.

(*e*) Smoked sticks of bamboo are free as unmanufactured bamboo and not dutiable as manufactures of wood.—T. D. 17175, G. A. 3492.

(*f*) Cedar lumber similar to that covered by T. D. 15871, G. A. 2971 is free.—T. D. 16538, G. A. 3256.

(*g*) Cherry is a cabinet wood. This rough cherry was assessed as a manufacture of lumber.—T. D. 18074, G. A. 3876.

(*h*) Maple and rock elms are not cabinet woods.—T. D. 16438, G. A. 3227.

(*i*) Lumber manufactured from the tree botanically known as "Thuja gigantea" and commonly called "red cedar," or "canoe cedar," is not within the exception of "cedar * * * and all other cabinet woods" in this paragraph, but is free and is not dutiable as manufactures of wood.—In re Myers (C. C.), (69 Fed. Rep., 237).

(*j*) Inch boards and 3-inch plank planed on both sides and tongued and grooved are free under this paragraph as dressed lumber and not dutiable as manufactures of lumber.—Dudley *v.* United States (C. C.), (74 Fed. Rep., 548).

(*k*) Boards and planks of uniform length, width, and thickness, planed and matched for splines, are free and are not dutiable as manufactures of wood or articles manufactured in whole or in part not provided for in this act. 74 Fed. Rep., 548, affirmed.—United States *v.* Dudley (C. C. A.), (79 Fed. Rep., 75).

(*l*) Sawed boards and planks planed on one side and grooved or tongued are free as dressed lumber and not dutiable under paragraph 181 as manufactures of lumber.—United States *v.* Dudley (174 U. S. 670).

(*m*) Sawed lumber is none the less sawed lumber though in its different forms and uses it goes under the names of beams, rafters, joists, clapboards, fence boards, barn boards and the like. In other words, a new manufacture is usually accompanied by a change of name, but a change of name does not always indicate a new manufacture.—United States *v.* Dudley (174 U. S., 670, 672).

DECISIONS UNDER THE ACT OF 1890.

(*n*) Mahogany logs hewn, sawed longitudinally into pieces, and the pieces bound together by iron bands are free and not dutiable as sawed wood.—T. D. 14242, G. A. 2206.

(*o*) Sticks of wood with the outer bark removed and the surface polished and cut into lengths suitable for use as canes and umbrella handles free.—T. D. 12632, G. A. 1281.

(*p*) Certain reeds held to be free.—T. D. 13244, G. A. 1665.

(*a*) Reeds from rattan, the bark having been removed from the rattan and they cut into lengths suitable for sticks for whips, are free as in the rough.—T. D. 11586, G. A. 761.

(*b*) Split rattan not free.—T. D. 12981, G. A. 1532.

DECISIONS UNDER THE ACT OF 1883.

(*c*) Rattan from which the outer bark or enamel ("chair cane") has been cut by a first process from raw material, leaving a product known in trade and commerce in the United States as "round reeds," are free and are not dutiable as "rattans and reeds, manufactured."—Foppes *v.* Magone (C. C.), (40 Fed. Rep., 570).

(*d*) Cedar logs squared are free and not dutiable under paragraph 218 as timber squared.—T. D. 10402, G. A. 93.

701. Works of art, drawings, engravings, photographic pictures, and philosophical and scientific apparatus brought by professional artists, lecturers, or scientists arriving from abroad for use by them temporarily for exhibition and in illustration, promotion, and encouragement of art, science, or industry in the United States, and not for sale, shall be admitted free of duty, under such regulations as the Secretary of the
1897 Treasury shall prescribe; but bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all such articles as shall not be exported within six months after such importation: *Provided*, That the Secretary of the Treasury may, in his discretion, extend such period for a further term of six months in cases where applications therefor shall be made.

687. Works of art, drawings, engravings, photographic pictures, and philosophical and scientific apparatus brought by professional artists, lecturers, or scientists arriving from abroad for use by them temporarily for exhibition and in illustration, promotion, and encouragement of art, science, or industry in the United States, and not for sale, and photographic pictures, imported for exhibition by any association established in good faith and duly authorized under the laws of the United States, or of any State, expressly and solely for the promotion and encourage-
1894 ment of science, art, or industry, and not intended for sale, shall be admitted free of duty, under such regulations as the Secretary of the Treasury shall prescribe; but bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all such articles as shall not be exported within six months after such importation: *Provided*, That the Secretary of the Treasury may, in his discretion, extend such period for a further term of six months in cases where applications therefor shall be made.

758. Works of art, drawings, engravings, photographic pictures, and philosophical and scientific apparatus brought by professional artists, lecturers, or scientists arriving from abroad for use by them temporarily for exhibition and in illustration, promotion, and encouragement of art, science, or industry in the United States, and not for sale, and photographic pictures, paintings, and statuary, imported for exhibition by any association established in good faith and duly authorized under the laws
1890 of the United States, or of any State, expressly and solely for the promotion and encouragement of science, art, or industry, and not intended for sale, shall be admitted free of duty, under such regulations as the Secretary of the Treasury shall prescribe; but bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all of such articles as shall not be exported within six months after such importation: *Provided*, That the Secretary of the Treasury may, in his discretion, extend such period for a further term of six months in cases where applications therefor shall be made.

SEC. 2508. All paintings, statuary, and photographic pictures imported into the United States for exhibition by any association duly authorized under the laws of the United States, or of any State, for the promotion

and encouragement of science, art, or industry, and not intended for sale,
1883 shall be admitted free of duty, under such regulations as the Secretary of the Treasury shall prescribe. But bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all of such articles as shall not be reexported within six months after such importation.

DECISIONS UNDER THE ACT OF 1890.

(*a*) A printing machine imported for exhibition and to sell the patent right held not to be free. It is not a scientific or philosophical apparatus.—T. D. 12579, G. A. 1263.

(*b*) A company incorporated in this country for the purpose of importing pictures and paintings not for sale, but for purposes of exhibition and their reexportation, and which is in fact established in part as an advertising adjunct of a commercial firm of art dealers and publishers, whose name it adopts, whose place of business it uses gratuitously for its exhibition, and whose employee is its general manager, is not an "association established in good faith * * * expressly and solely for the promotion and encouragement of science, art, or industry," within the meaning of this paragraph.—United States *v.* Boussod-Valladon Co. (C. C. A.), (71 Fed. Rep., 503), reversing 66 id., 718, and affirming T. D. 11225, G. A. 584.

702. Works of art, collections in illustration of the progress of the arts, sciences, or manufactures, photographs, works in terra cotta, parian, pottery, or porcelain, antiquities and artistic copies thereof in metal or other material, imported in good faith for exhibition at a fixed place by any State or by any society or institution established for the encouragement of the arts, science, or education, or for a municipal corporation, and all like articles imported in good faith by any society or association, or for a municipal corporation for the purpose of erecting a public monu-
1897 ment, and not intended for sale, nor for any other purpose than herein expressed; but bonds shall be given under such rules and regulations as the Secretary of the Treasury may prescribe, for the payment of lawful duties which may accrue should any of the articles aforesaid be sold, transferred, or used contrary to this provision, and such articles shall be subject, at any time, to examination and inspection by the proper officers of the customs: *Provided*, That the privileges of this and the preceding section shall not be allowed to associations or corporations engaged in or connected with business of a private or commercial character.

688. Works of art, collections in illustration of the progress of the arts, science, or manufactures, photographs, works in terra cotta, parian, pottery, or porcelain, and artistic copies of antiquities in metal or other material, hereafter imported in good faith for permanent exhibition at a fixed place by any society or institution established for the encouragement of the arts or of science, and all like articles imported in good faith by any society or association for the purpose of erecting a public monu-
1894 ment, and not intended for sale, nor for any other purpose than herein expressed; but bonds shall be given under such rules and regulations as the Secretary of the Treasury may prescribe, for the payment of lawful duties which may accrue should any of the articles aforesaid be sold, transferred, or used contrary to this provision, and such articles shall be subject, at any time, to examination and inspection by the proper officers of the customs: *Provided*, That the privileges of this and the preceding section shall not be allowed to associations or corporations engaged in or connected with business of a private or commercial character.

759. Works of art, collections in illustration of the progress of the arts, science, or manufactures, photographs, works in terra-cotta, parian, pottery, or porcelain, and artistic copies of antiquities in metal or other material hereafter imported in good faith for permanent exhibition at a fixed place by any society or institution established for the encouragement of the arts or of science, and all like articles imported in good faith by any society or association for the purpose of erecting a public

1890 monument, and not intended for sale, nor for any other purpose than herein expressed; but bonds shall be given under such rules and regulations as the Secretary of the Treasury may prescribe, for the payment of lawful duties which may accrue should any of the articles aforesaid be sold, transferred, or used contrary to this provision, and such articles shall be subject, at any time, to examination and inspection by the proper officers of the customs: *Provided*, That the privileges of this and the preceding section shall not be allowed to associations or corporations engaged in or connected with business of a private or commercial character.

SEC. 2509. All works of art, collections in illustration of the progress of the arts, science, or manufactures, photographs, works in terra-cotta, Parian, pottery, or porcelain, and artistic copies of antiquities in metal or other material, hereafter imported in good faith for permanent exhibition at a fixed place by any society or institution established for the encouragement of the arts or science, and not intended for sale, nor for any other purpose than is hereinbefore expressed, and all such articles,
1883 imported as aforesaid, now in bond, and all like articles imported in good faith by any society or association for the purpose of erecting a public monument, and not for sale, shall be admitted free of duty, under such regulations as the Secretary of the Treasury may prescribe: *Provided*, That the parties importing articles as aforesaid shall be required to give bonds, with sufficient sureties, under such rules and regulations as the Secretary of the Treasury may prescribe, for the payment of lawful duties which may accrue should any of the articles aforesaid be sold, transferred, or used contrary to the provisions and intent of this act.

DECISIONS UNDER PARAGRAPH 702, ACT OF 1897.

(*a*) Stained glass windows are not works of art.—T. D. 24214, G. A. 5275.

DECISIONS UNDER THE ACT OF 1890.

(*b*) Japanese antiquities for a private museum are not free.—T. D. 11579, G. A. 754.

(*c*) Articles of silk wearing apparel, jewelry, swords, court robes, and other articles forming a collection of curiosities and of objects indicating the life of the people of Korea imported for the museum of Leland Stanford University, are free.—T. D. 13875, G. A. 2028.

703. Works of art, the production of American artists residing temporarily abroad, or other works of art, including pictorial paintings on glass, imported expressly for presentation to a national institution, or
1897 to any State or municipal corporation, or incorporated religious society, college, or other public institution, including stained or painted window glass or stained or painted glass windows; but such exemption shall be subject to such regulations as the Secretary of the Treasury may prescribe.

686. Works of art, the production of American artists residing temporarily abroad, or other works of art, including pictorial paintings on glass, imported expressly for presentation to a national institution, or
1894 to any State or municipal corporation, or incorporated religious society, college, or other public institution, including stained or painted window glass or stained or painted glass windows; but such exemption shall be subject to such regulations as the Secretary of the Treasury may prescribe.

757. Works of art, the production of American artists residing temporarily abroad, or other works of art, including pictorial paintings on glass, imported expressly for presentation to a national institution, or
1890 to any State or municipal corporation, or incorporated religious society, college, or other public institution, including stained or painted window glass or stained or painted glass windows; but such exemption shall be subject to such regulations as the Secretary of the Treasury may prescribe.

819. Works of art, painting, statuary, fountains, and other works of art, the production of American artists. But the fact of such production must be verified by the certificate of a consul or minister of the United
1883 States indorsed upon the written declaration of the artist; paintings, statuary, fountains, and other works of art, imported expressly for the presentation to national institutions, or to any State, or to any municipal corporation, or religious corporation or society.

DECISIONS UNDER PARAGRAPH 703, ACT OF 1897.

(*a*) Domicile consists of residence at a particular place, accompanied by an intention, either positive or presumptive, to remain there permanently or for an indefinite length of time. It embraces not only the fact of residence at a place, but the animus manendi or intent to regard and make it the home.—T. D. 22363, G. A. 4727.

(*b*) The privilege accorded by this paragraph extends without limitation as to duration of residence abroad, provided that the artists have not renounced or intended to renounce their American citizenship, but avow, in the manner prescribed by the regulations (article 569, Customs Regulations 1899) their intention of returning to the United States at some later period. *Held*, accordingly, that long periods of residence abroad, in one case twenty-seven years, of American artists are temporary.—T. D. 22363, G. A. 4727.

(*c*) An American artist may have his paintings admitted free of duty notwithstanding that his residence abroad exceeds five years.—Knoedler *v.* United States (113 Fed. Rep., 999).

(*d*) Stained glass windows are not works of art.—T. D. 24214, G. A. 5275.

(*e*) Table or other china ware primarily designed for useful purposes, although painted or decorated by an American artist residing temporarily abroad, is not free of duty under this paragraph.—T. D. 25536, G. A. 5774.

(*f*) A sanctuary lamp, artistic in design and finish and the work of an artist, held not to be a work of art as defined in United States *v.* Perry (146 U. S., 71), and though imported expressly for presenting to an incorporated religious society, is not free of duty under this paragraph.—T. D. 25628, G. A. 5798.

(*g*) So-called "painter" etchings, printed in limited editions of 25 copies each from etched plates, which are the handiwork of an American artist residing temporarily in a foreign country and embody her original conceptions, are exempt from duty under the provision in this paragraph for "works of art, the production of American artists residing temporarily abroad," and are not dutiable as "etchings" under paragraph 403.—T. D. 26282, G. A. 6012.

(*h*) Children born abroad of citizens of the United States who have not renounced such citizenship are citizens of the United States by virtue of section 1993, Revised Statutes, and the works of an artist born abroad of American parents are entitled to the privileges of this paragraph without limitation as to duration of residence abroad, if such artist has not renounced his citizenship, but avows, in the manner prescribed by the regulations of the Secretary of the Treasury, his intention of returning to the United States at some later period.—T. D. 26987, G. A. 6255.

(*i*) Artistic productions will not be excluded from classification as "works of art" under the tariff laws by reason of the fact that they are copies of other works of art, or are architectural works, or have a utilitarian as well as an ornamental purpose. Certain marble capitals and bases for columns of Corinthian style, which are intended for the decoration of a marble hall of classic design in a private residence, and certain marble feet or supports for benches,

made to represent the heads and fronts of lions, and being adaptations in general outline of a work of art exhumed from the ruins of Pompeii, all the articles being the production of a well-known American artist, held to be "works of art" within the meaning of this paragraph.—Ibid.

(*a*) A marble altar of artistic design and execution, imported for presentation to a church, is entitled to free entry under this paragraph as a work of art.—T. D. 27590, G. A. 6435.

(*b*) Compliance with the regulations made under the authority of this paragraph is a condition precedent to the right of free entry thereunder.—Ibid.

(*c*) Carved woodwork intended for the decoration and furnishing of the chancel of a college chapel, consisting of an altar, a pulpit, choir, stalls, organ screens, chancel rail, panelwork, and benches for the choir, which was designed as a whole and in its conception and execution is of a highly artistic character, representing some of the best examples of early Renaissance art, is a "work of art" within the meaning of this paragraph and free thereunder when imported for presentation to the college.—T. D. 27779, G. A. 6497.

(*d*) Pen-and-ink drawings of an artistic character, showing the design of a building for an art museum, executed by an American architect residing temporarily abroad, are works of art within the meaning of this paragraph.—Young *v.* Bohn (141 Fed. Rep., 471; T. D. 26392), affirming T. D. 25104, G. A. 5609.

(*e*) Drawings by Americans residing temporarily in Paris and representing persons and garments or parts of garments, sometimes with landscape background, intended to illustrate modes and fashions in a periodical for women, are not "works of art" in the tariff sense and can not be admitted free under the provision in this paragraph for "works of art, the production of American artists residing temporarily abroad."—T. D. 27913, G. A. 6542.

(*f*) A marble monument upon which the only free sculpture is a cornice, a bust in bas-relief, and a garland of flowers covering but a slight area of the marble surface, the remaining carving consisting of plain paneling and beveling, is not a "work of art" within the meaning of this paragraph and is properly assessed for duty as a manufacture of marble under paragraph 115, even though imported for presentation to a church.—T. D. 27914, G. A. 6543.

(*g*) A main altar with two side altars and an altar railing made of white Carrara marble, the whole being valued at $1,800, which were imported for presentation to a church and are carved in the purest Byzantine of the thirteenth and fourteenth centuries from original designs made in this country and executed by a professional sculptor abroad, the hand work largely predominating in value throughout, are exempt from duty.—United States *v.* Ecclesiastical Art Works (142 Fed. Rep., 1038; T. D. 26945), affirming 139 id., 798; T. D. 25877, and T. D. 25256, G. A. 5666.

(*h*) Children born abroad of citizens of the United States who have not renounced such citizenship are citizens of the United States by virtue of R. S. 1993, and an artist so born of citizens of the United States is an American artist temporarily residing abroad.—T. D. 22363, G. A. 4727.

(*i*) A wife's political status follows that of her husband. *Held*, accordingly, that a woman, by birth a citizen of the United States, who has married a Canadian, expatriates herself by the act of marriage; that she can not be considered as residing temporarily abroad, and the privilege accorded by this paragraph can not be extended to paintings produced by her.—T. D. 22364, G. A. 4728.

(*a*) Ornamental frames containing paintings free under this paragraph are not free as inseparable from the paintings nor under section 19, act of 1890, as usual coverings, but are dutiable as if separately imported, according to the material of chief value.—T. D. 22060, G. A. 4668.

DECISIONS UNDER THE ACT OF 1894.

(*b*) Twelve slabs of white marble set with marble mosaics so as to form a picture of a cross and wreath on each slab, imported by St. Mathews Church, Washington, D. C., and designed to be set in the walls of that church, assessed for duty as manufactures of marble and claimed to be free as a work of art imported for presentation to an incorporated religious society or as a work of art imported for permanent exhibition at a fixed place, etc. Held not free because not imported for presentation to a church, but were purchased directly by the church, and not free under paragraph 688 because not covered by its terms.—T. D. 16301, G. A. 3130.

(*c*) A pictorial painting on glass (a stained or painted window glass) for a church free as a pictorial painting on glass and not dutiable as stained or painted glass windows.—T. D. 16341, G. A. 3170.

(*d*) Ornamental hinges for church doors are not works of art, but are dutiable as manufactures of metal.—T. D. 18620, G. A. 4018.

(*e*) Plaintiff imported a church altar and reredos for presentation to a church. It was originally designed by a leading American artist in this style of church architecture. A French artist of reputation made original designs for the angels and impressed his personality upon the work. *Held*, that it is a "work of art" and entitled to admission free.—Morris European & American Express Co. *v.* United States (C. C.), (85 Fed. Rep., 964), reversing T. D. 18625, G. A. 4023.

(*f*) Silk banners embroidered by hand in designs specially prepared by an artist, made and imported expressly for presentation to an incorporated church society (Trinity Lutheran Church, Reading, Pa.) to be used in connection with its service, and which derived their value from their artistic appearance, and not from the fact that they are embroidered, are "works of art" free and not dutiable as silk embroidery.—In re Hempstead (C. C.), (95 Fed. Rep., 969).

DECISIONS UNDER THE ACT OF 1890.

(*g*) All works of art produced by American artists residing temporarily abroad are free, whatever may be the purpose for which they are imported. It is only the "other works of art" which are qualified by the phrase "imported for presentation to a national institution."—T. D. 13331, G. A. 1711.

(*h*) "The Page," a piece of bronze statuary cast in a mold made after an original model in plaster, designed and executed by an American artist temporarily residing abroad, is free.—T. D. 13314, G. A. 1694.

(*i*) Paintings on glass in frames composed of glass, metal, and paper, intended as photograph holders, held free as works of art, the production of an American artist residing abroad, and not dutiable as manufactures of metal nor as paintings.—T. D. 14925, G. A. 2554.

(*j*) A lecturn composed of brass, reputed to be a replica or copy of an old lectern found in a morass in England, imported for St. Stephen's Reformed Church, Lancaster, Pa., held not free as a work of art.—T. D. 12633, G. A. 1282.

(*a*) Two chancel standards or brass candelabra for the Cathedral of All Saints, in Albany, held not free.—T. D. 12844, G. A. 1440.

(*b*) Engravings which rank as works of art may be admitted under this paragraph.—T. D. 11557, G. A. 732.

(*c*) Marble altars executed by a professional sculptor residing in Italy free as works of art.—T. D. 13425, G. A. 1762.

(*d*) A stone altar with artistic decorations, consisting of a statue of our Saviour and two groups in bas-relief, the production of a professional sculptor, imported for presentation to the Convent and Chapel of the Sacred Heart, a corporation established for religious purposes, is free.—T. D. 14744, G. A. 2466.

DECISIONS UNDER THE ACT OF 1883.

(*e*) The works of an American artist which, through unavoidable circumstances, did not arrive at the time of the artist, and where the required certificate of the consul was not furnished, held not to be free.—T. D. 10871, G. A. 366.

(*f*) A marble memorial tablet ready for the inscription is not a work of art.—T. D. 11598, G. A. 773.

1897 **704.** Yams.

1894 689. Yams.

1890 760. Yams.

1883 820. Yams.

1897 **705.** Zaffer.

1894 690. Zaffer.

1890 761. Zaffer.

1883 821. Zaffer.

[NOTE.—The following are specific provisions of the tariff acts of 1894, 1890, and 1883 which do not appear as such in the tariff act of 1897. The articles affected are therefore governed by general provisions of the last-named act, which do not enumerate them specifically.]

1894 385. Articles imported by the United States. (Free.)

1890 [No corresponding provision.]

1883 645. Articles imported for the use of the United States, provided that the price of the same did not include the duty. (Free.)

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*g*) Where property is purchased abroad by the United States, and is shipped to this country to be delivered to the United States on the payment of the purchase money, and is landed under permit and placed in a public store, the legal right of property therein is vested in the United States, subject only to the vendor's lien for the purchase money.—United States *v.* Lutz (2 Blatchf., 383; 26 Fed. Cas., 1023).

(*h*) Such property being imported for the United States is not subject to any import duty, and therefore the sale of it by the collector for the nonpayment of duty is void.—Id.

(*i*) And if such property be in the actual possession of the United States at the time of the sale, and it be taken from that possession by the purchaser at the sale, the United States are entitled to recover its possession by an action of replevin.—Id.

1894 426. Old coins and medals, and other antiquities, but the term "antiquities" as used in this Act shall include only such articles as are suitable for souvenirs or cabinet collections, and which shall have been produced at any period prior to the year seventeen hundred. (Free.)

1890 524. Cabinets of old coins and medals, and other collections of antiquities, but the term "antiquities" as used in this act shall include only such articles as are suitable for souvenirs or cabinet collections, and which shall have been produced at any period prior to the year seventeen hundred. (Free.)

1883 669. Cabinets of coins, medals, and all other collections of antiquities. (Free.)

DECISIONS UNDER THE ACT OF 1894.

(*a*) Chinese antiquities of the Kien Lung period (1736 to 1790) not free as antiquities.—T. D. 15948, G. A. 2972.

(*b*) Chinese antiquities produced prior to the year 1700 free as antiquities.—T. D. 15948, G. A. 2972.

(*c*) A piece of antique decorated earthenware valued at 600 marks, which came from Stockholm, where it belongs to a recognized collection of antiquities, found to be free as having been produced prior to 1700.—T. D. 16579, G. A. 3275.

(*d*) The age of antiquities must be proven.—T. D. 18021, G. A. 3865.

DECISIONS UNDER THE ACT OF 1890.

(*e*) Five silver candlesticks, three ecclesiastical coverlets, and three pair of bronze candelabra held not to be suitable for souvenirs or cabinet collections.—T. D. 11970, G. A. 883.

(*f*) Frames for antique paintings, the frames not being antiquities, are not free.—T. D. 12812, G. A. 1408.

(*g*) A carved ivory cup held not to be free as an antiquity, the importer having submitted no evidence.—T. D. 10959, G. A. 454.

(*h*) There is nothing which excludes articles of furniture from the provisions of this section because they may be serviceable to some extent for utilitarian purposes, provided their chief value consists in their use for educational purposes or their attraction as illustrations of ancient art in history, or for scholarly and esthetic gratification of taste.—T. D. 14410, G. A. 2294.

(*i*) Antique furniture including, among other things, 1 chair, 1 table, 6 panels, 4 carved figures of wood, 1 carved chest, 1 wooden screen, and also 1 case of paintings on wood, all produced prior to 1700, suitable for souvenirs or cabinet collections, the furniture valuable chiefly on account of its antiquity, constitute a collection of antiquities.—T. D. 14410, G. A. 2294.

(*j*) Two old spears or lances produced prior to 1700 held free.—T. D. 14222, G. A. 2186.

(*k*) Two Japanese bronze lamps weighing about 3,000 pounds held free as antiquities (produced prior to 1700).—T. D. 14232, G. A. 2196.

(*l*) A painting on canvas representing a mythological subject produced prior to 1700 held not to be free.—T. D. 11970, G. A. 883.

(*m*) Two Derbent mats or oriental rugs held not to be suitable for souvenirs or cabinet collections.—T. D. 11970, G. A. 883.

(*n*) Oriental rug, 2 marble figures, earthenware vases, jugs, and metal spears, 2 Gobelin tapestries, 2 antique tapestries, 1 small bronze statuette group, 1 small bronze statuette gladiator, 1 pair of small bronzes on stands, 1 embroid-

ered silk spread, 2 intaglio stones, 3 chasubles silk embroidered, 1 cushion, 1 mantle, 1 piece of tapestry, held not to be suitable for souvenirs or cabinet collections.—T. D. 11970, G. A. 883.

(*a*) Hard-stone scarabees of agate, onyx, jasper, and sard, an aquamarine seal of blue beryl, and a small sard intaglio produced prior to 1700 and many of them before the Christian era, held free.—T. D. 14218, G. A. 2182.

(*b*) Bronze statuette of Eros of a period prior to 1700 held to be free.—T. D. 11970, G. A. 883.

(*c*) An antique Moorish China vase to be added to a collection already on hand, when it is merely restored to its original status as a part of such collection, is free.—T. D. 11969, G. A. 882.

(*d*) Jade China vase of a period prior to 1700 held to be free.—T. D. 11970, G. A. 883.

(*e*) Pieces of plain and decorated Chinese porcelain ware, consisting of vases, bearer, jars, etc., of a period prior to 1700 held to be free.—T. D. 11970, G. A. 883.

(*f*) Two Etruscan vases produced prior to 1700 held to be free.—T. D. 11970, G. A. 883.

(*g*) A silver urn produced prior to 1700 is not free. The term "collection of antiquities" must be construed literally and is not applicable to a single article.—T. D. 14168, G. A. 2167.

(*h*) Collections of antiquities intended for sale are free.—T. D. 13300, G. A. 1680.

(*i*) Two pieces of antique tapestry composed of worsted, produced prior to 1700, held not free.—T. D. 11970, G. A. 883.

(*j*) One piece of tapestry of Flemish production, composed of wool and silk, produced prior to 1700, held not free.—T. D. 11970, G. A. 883.

(*k*) Four tapestries produced prior to 1700 free as a collection of antiquities.—T. D. 14161, G. A. 2160.

(*l*) Four pieces of tapestry, three portraits painted on wood, and two mirror frames, produced prior to 1700, held free as antiquities.—T. D. 14233, G. A. 2197.

(*m*) A single antique opal produced at a period prior to 1700 is dutiable under this paragraph and is not free under paragraph 524 as a collection of antiquities, notwithstanding it was imported with other articles, whose production prior to 1700 had not been satisfactorily established by evidence.—Tiffany *v.* United States (C. C.), (66 Fed. Rep., 729).

(*n*) The "collections of antiquities" include only such collections of antique articles as are commonly recognized to be suitable for "cabinet collections" according to the taste and usage of collectors of antiquarian and artistic curiosities—that is, suitable to be assembled together in boxes, drawers, or like receptacles, or in any small apartment where articles of vertu, coins, and other bric-a-brac are usually deposited for exhibition, study, and gratification of personal taste, or other like purpose.—In re Glaenzer (C. C.), (67 Fed. Rep., 532).

(*o*) An antique oriental rug owned by a third person, but imported by a dealer in antiquities, together with certain antique tapestries owned by himself, are free under this paragraph.—In re Glaenzer (C. C.), (67 Fed. Rep., 532).

(*p*) A painting on canvas 9 by 3 feet in dimensions, representing a mythological subject and produced prior to the year 1700, which was imported together with certain antique tapestries by a dealer in antiquities, is dutiable

under paragraph 465 as a painting and is not free under paragraph 524 as a part of a collection of antiquities.—In re Glaenzer (C. C.), (67 Fed. Rep., 532).

(*a*) Antique articles (a piece of tapestry, a painting, and three pictures) purchased in separate places, in the course of a trip to Europe, and imported each by itself, without having been assembled together, are not free under this paragraph as a collection of antiquities. 72 Fed. Rep., 49, affirmed.—Davis *v.* United States (C. C. A.), 77 Fed. Rep., 172).

(*b*) A single bronze statuette imported for the purpose of being added to, and becoming a part of a preexisting collection, is dutiable under paragraph 465 as statuary wrought by hand and is not free as a collection of antiquities under paragraph 524.—In re Glaenzer; In re Stern; In re Marquand (C. C. A.), (55 Fed. Rep., 642).

(*c*) A painting produced before the year 1700 is dutiable under paragraph 465 and is not free under paragraph 524 as part of a collection of antiquities.—United Stated *v.* Gunther (C. C. A.), (71 Fed. Rep., 499).

(*d*) Whether or not an article produced at such period is within this provision does not depend upon the fact whether it has belonged to a collection of antiquities or is imported to add to such a collection, but whether it is a part of such a collection when it is brought in.—Id.

(*e*) Four tapestries of different sizes, each belonging to a period prior to 1700 and purchased for the purpose of being added to a collection of curiosities and bric-a-brac, constitute a "collection of antiquities." 49 Fed. Rep., 730, reversed.—In re Glaenzer; In re Stern; In re Marquand (C. C. A.), (55 Fed. Rep., 642).

(*f*) Where a known and acknowledged collection of antiquities was purchased abroad and sent to this country, the fact that a single vase of such collection chanced to be sent with a separate invoice and without its companions does not disturb its character as a "collection of antiquities."—In re Glaenzer (C. C. A.), (55 Fed. Rep., 642); In re Stern (id.); In re Marquand (id.)

(*g*) A collection of antiquities produced prior to the year 1700 is free, irrespective of the intention of the importer to sell the collection or parts thereof after its importation.—Godwin *v.* United States (C. C.), (66 Fed. Rep., 739).

DECISIONS UNDER THE ACT OF 1883.

(*h*) A Gothic bench held not free as an antiquity.—T. D. 10261, G. A. 39.

(*i*) The rule of ejusdem generis does not govern in this case, and a painting though not analogous to cabinets of coins, medals, etc., may be admitted free.—T. D. 10535, G. A. 185.

(*j*) A single painting by Rubens to be added to a collection is free.—T. D. 10535, G. A. 185.

(*k*) A rug produced prior to 1700, to be hung on a wall and not for sale, being intended as part of a collection of antiquities and forming a portion of an original purchase of antique tapestries, is free.—T. D. 10646, G. A. 230.

(*l*) Certain tapestry curtains of silk, manufactured prior to 1700, held free as intended for a collection of antiquities and not dutiable under paragraph 383 as manufactures of silk.—T. D. 10260, G. A. 38.

(*m*) Three pieces of antique tapestries produced prior to 1700 held free as a collection of antiquities.—T. D. 10345, G A. 66.

(*n*) Curtains made of lace, the product of the sixteenth and seventeenth centuries, are not free as collections of antiquities.—Baumgarten *v.* Magone (C. C.), (41 Fed. Rep., 770)

(*a*) Rugs the product of the sixteenth century, imported at different times as articles of merchandise, are not free as collections of antiquities.—Baumgarten *v.* Magone (C. C.), (41 Fed. Rep., 770).

(*b*) A single article (Jacobus Stainer violin of 1655) does not constitute a collection of antiquities.—T. D. 10488, G. A. 138.

(*c*) This paragraph does not cover antiquities which do not form a collection.—Baumgarten *v.* Magone (C. C.), (41 Fed. Rep., 770).

(*d*) A single oriental rug of the sixteenth century bought in Paris at nearly the same time with one other antique rug and three articles of antique tapestries and four other oriental rugs purchased in Constantinople by the same purchaser for the purpose of being added to a collection of old furniture, bric-a-brac, etc., in the private house of the owuer, although not imported in the same vessel as the other articles, is free and is not dutiable under paragraph 378.—In re Godwin (C. C.), (46 Fed. Rep., 361).

(*e*) A portrait by an old master (Duchesse de Croye, by Rubens, before 1700), imported by the owner of a collection of such portraits for the purpose of adding to his collection, is free under this paragraph, although the portrait is the only one of the collection imported at the time.—Marine *v.* Robson (C. C.), (47 Fed. Rep., 34).

DECISIONS UNDER STATUTES PRIOR TO THE ACT OF 1883.

(*f*) The item making free "cabinets of coins, etc.," embraces all collections of antiquities within the ordinary meaning of those words. It is not limited to collections of antiquities ejusdem generis with coins and medals. This item, dating back to the tariff of 1846, has ever since continued without change, and must be held to have the same meaning now that it had then.—Sixty-Five Terra Cotta Vases (10 Fed. Rep., 880).

(*g*) The addition to the free list of "collections of antiquities, especially imported and not for sale," is by this act declared to be designed to extend the free list. It can not therefore by implication be suffered to change the meaning of the item "cabinets of coins, medals, and all other collections of antiquities," nor make collections of antiquities dutiable now when not dutiable before.—Sixty-Five Terra Cotta Vases (10 Fed. Rep., 880).

(*h*) Though this construction leaves the act of 1870 superfluous, the practice and policy of the Government for at least twenty-four years, admitting "collections of antiquities," should not be reversed except upon some new provision repugnant to the old; and this item is not repugnant.—Sixty-Five Terra Cotta Vases (10 Fed. Rep., 880).

1894 434. Charcoal. (Free.)

1890 532. Charcoal. (Free.)

1883 525. Charcoal. (Free.)

1894 475. Farina. (Free.)

1890 565. Farina. (Free.)

1883 694. Farina. (Free.)

1894 476. Fashion plates, engraved on steel or copper or on wood, colored or plain. (Free.)

1890 566. Fashion plates, engraved on steel or copper or on wood, colored or plain. (Free.)

1883 695. Fashion plates, engraved on steel or on wood, colored or plain. (Free.)

1894 478. Feldspar. (Free.)

1890 568. Feldspar. (Free.)

1883 612. Feldspar. (Free.)

1894 482. Fish for bait. (Free.)

1890 572. Fish for bait. (Free.)

1883 700. Fish, for bait. (Free.)

1894 545. Magnets. (Free.)

1890 642. Magnets. (Free.)

1883 736. Magnets. (Free.)

1894 582. Peltries and other usual goods and effects of Indians passing and repassing the boundary line of the United States, under such regulations as the Secretary of the Treasury may prescribe: *Provided*, That this exemption shall not apply to goods in bales or other packages unusual among Indians. (Free.)

1890 674. Peltries and other usual goods and effects of Indians passing or repassing the boundary line of the United States, under such regulations as the Secretary of the Treasury may prescribe: *Provided*, That this exemption shall not apply to goods in bales or other packages unusual among Indians. (Free.)

1883 SEC. 2512. That no duty shall be levied or collected on the importation of peltries brought into the Territories of the United States by Indians, nor on the proper goods and effects, of whatever nature, of Indians passing or repassing the boundary line aforesaid, unless the same be goods in bales or other large packages unusual among Indians, which shall not be considered as goods belonging to Indians, nor be entitled to the exemption from duty aforesaid.

DECISIONS UNDER THE ACT OF 1890.

(*a*) Boxes of moccasins and snowshoes, the effects of an Indian, held to be free without regard to quantity.—T. D. 15015, G. A. 2592.

1894 594. Polishing stones and burnishing stones. (Free.)

1890 684. Polishing stones. (Free.)

1883 765. Polishing stones. (Free.)

1894 600. Quills, prepared or unprepared, but not made up into complete articles. (Free.)

1890 689. Quills, prepared or unprepared, but not made up into complete articles. (Free.)

1883 768. Quills, prepared or unprepared. (Free.)

1894 609. Sauerkraut. (Free.)

1890 697. Sauer-kraut. (Free.)

1883 775. Saur-kraut. (Free.)

1894 610. Sausage skins. (Free.)

1890 698. Sausage skins. (Free.)

1883 776. Sausage skins. (Free.)

1894 620. Snails. (Free.)

1890 708. Snails. (Free.)

1883 789. Snails. (Free.)

1894 623. Sodium. (Free.)

1890 710. Sodium. (Free.)

1883 791. Sodium. (Free.)

1894 624. Sparterre, suitable for making or ornamenting hats. (Free.)

1890 711. Sparterre, suitable for making or ornamenting hats. (Free.)

1883 792. Sparterre, for making or ornamenting hats. (Free.)

[NOTE.—The following are specific provisions in the tariff act of 1883 which do not appear as such in any subsequent tariff act. The articles affected are therefore governed now by general provisions of the tariff act of 1897 which do not enumerate them specifically.]

408. Candles and tapers of all kinds, twenty per centum ad valorem.

410. Card-cases, pocket-books, shell-boxes, and all similar articles, of whatever material composed, and by whatever name known, not specially enumerated or provided for in this act, thirty-five per centum ad valorem.

412. Carriages, and parts of, not specially enumerated or provided for in this act, thirty-five per centum ad valorem.

(*a*) Carriage steps are dutiable as parts of carriages and not as malleable iron or iron and steel axles, etc.—T. D. 10386, G. A. 77.

419. Combs of all kinds thirty per centum ad valorem.

(*b*) Articles of metal and glass to keep the hair in place, having three teeth, held dutiable as combs and not as jewelry.—T. D. 10544, G. A. 194.

(*c*) Currycombs made of wood and iron are not dutiable as combs if at the time of the passage of this act they were not known in trade among merchants as combs.—McCoy *v.* Hedden (C. C.), (38 Fed. Rep., 89).

430. Finishing powder, twenty per centum ad valorem.

437. Grease, all not specially enumerated or provided for in this act, ten per centum ad valoirem.

479. Polishing powders of every description, by whatever name known, * * * twenty per centum ad valorem.

484. Scagliola, and composition tops for tables or for other articles of furniture, thirty-five per centum ad valorem.

485. Sealing-wax, twenty per centum ad valorem.

490. Teeth, manufactured, twenty per centeum ad valorem.

516. Leather, old scraps. (Free.)

664. Brime. (Free.)

772. Root-flour. (Free.)

790. Soap-stocks. (Free.)

COMPARISON OF SECTIONS.

SEC. 3. That for the purpose of equalizing the trade of the United States with foreign countries, and their colonies, producing and exporting to this country the following articles: Argols, or crude tartar, or wine lees, crude; brandies, or other spirits manufactured or distilled from grain or other materials; champagne and all other sparkling wines; still wines, and vermuth; paintings and statuary; or any of them, the President be, and he is hereby, authorized, as soon as may be after the passage of this Act, and from time to time thereafter, to enter into negotiations with the governments of those countries exporting to the United States the above-mentioned articles, or any of them, with a view to the arrangement of commercial agreements in which reciprocal and equivalent concessions may be secured in favor of the products and manufactures of the United States; and whenever the government of any country, or colony, producing and exporting to the United States the abovementioned articles, or any of them, shall enter into a commercial agreement with the United States, or make concessions in favor of the products, or manufactures thereof, which, in the judgment of the President, shall be reciprocal and equivalent, he shall be, and he is hereby,

authorized and empowered to suspend, during the time of such agreement or concession, by proclamation to that effect, the imposition and collection of the duties mentioned in this Act, on such article or articles so exported to the United States from such country or colony, and thereupon and thereafter the duties levied, collected, and paid upon such article or articles shall be as follows, namely:

Argols, or crude tartar, or wine lees, crude, five per centum ad valorem.

Brandies, or other spirits manufactured or distilled from grain or other materials, one dollar and seventy-five cents per proof gallon.

Champagne and all other sparkling wines, in bottles containing not more than one quart and more than one pint, six dollars per dozen; containing not more than one pint each and more than one-half pint, three dollars per dozen; containing one-half pint each or less, one dollar and fifty cents per dozen; in bottles or other vessels containing more than one quart each, in addition to six dollars per dozen bottles on the quantities in excess of one quart, at the rate of one dollar and ninety cents per gallon.

Still wines, and vermuth, in casks, thirty-five cents per gallon; in
1897 bottles or jugs, per case of one dozen bottles or jugs containing each not more than one quart and more than one pint, or twenty-four bottles or jugs containing each not more than one pint, one dollar and twenty-five cents per case, and any excess beyond these quantities found in such bottles or jugs shall be subject to a duty of four cents per pint or fractional part thereof, but no separate or additional duty shall be assessed upon the bottles or jugs.

Paintings in oil or water colors, pastels, pen and ink drawings, and statuary, fifteen per centum ad valorem.

The President shall have power, and it shall be his duty, whenever he shall be satisfied that any such agreement in this Section mentioned is not being fully executed by the Government with which it shall have been made, to revoke such suspension and notify such Government thereof.

And it is further provided that with a view to secure reciprocal trade with countries producing the following articles, whenever and so often as the President shall be satisfied that the Government of any country, or colony of such Government, producing and exporting directly or indirectly to the United States coffee, tea, and tonquin, tonqua, or tonka beans, and vanilla beans, or any of such articles, imposes duties or other exactions upon the agricultural, manufactured, or other products of the United States, which, in view of the introduction of such coffee, tea, and tonquin, tonqua, or tonka beans, and vanilla beans, into the United States, as in this Act hereinbefore provided for, he may deem to be reciprocally unequal and unreasonable, he shall have the power and it shall be his duty to suspend, by proclamation to that effect, the provisions of this Act relating to the free introduction of such coffee, tea, and tonquin, tonqua, or tonka beans, and vanilla beans, of the products of such country or colony, for such time as he shall deem just; and in such case and during such suspension duties shall be levied, collected, and paid upon coffee, tea, and tonquin, tonqua, or tonka beans, and vanilla beans, the products or exports, direct or indirect, from such designated country, as follows:

On coffee, three cents per pound.

On tea, ten cents per pound.

On tonquin, tonqua, or tonka beans, fifty cents per pound; vanilla beans, two dollars per pound; vanilla beans, commercially known as cuts, one dollar per pound.

SEC. 4. That whenever the President of the United States, by and with the advice and consent of the Senate, with a view to secure reciprocal trade with foreign countries, shall, within the period of two years from and after the passage of this Act, enter into commercial treaty or treaties with any other country or countries concerning the admission into any such country or countries of the goods, wares, and merchandise of the United States and their use and disposition therein, deemed to be for the interests of the United States, and in such treaty or treaties, in consideration of the advantages accruing to the United States therefrom, shall provide for the reduction during a specified period, not exceeding

five years, of the duties imposed by this Act, to the extent of not more than twenty per centum thereof, upon such goods, wares, or merchandise as may be designated therein of the country or countries with which such
1897 treaty or treaties shall be made as in this section provided for; or shall provide for the transfer during such period from the dutiable list of this Act to the free list thereof of such goods, wares, and merchandise, being the natural products of such foreign country or countries and not of the United States; or shall provide for the retention upon the free list of this Act during a specified period, not exceeding five years, of such goods, wares, and merchandise now included in said free list as may be designated therein; and when any such treaty shall have been duly ratified by the Senate and approved by Congress, and public proclamation made accordingly, then and thereafter the duties which shall be collected by the United States upon any of the designated goods, wares, and merchandise from the foreign country with which such treaty has been made shall, during the period provided for, be the duties specified and provided for in such treaty, and none other.

SEC. 71. That section three of an Act approved October first, eighteen hundred and ninety, entitled "An Act to reduce the revenue and equalize duties on imports, and for other purposes," is hereby repealed; but noth-
1894 ing herein contained shall be held to abrogate, or in any way affect such reciprocal commercial arrangements as have been heretofore made and now exist between the United States and foreign countries, except where such arrangements are inconsistent with the provisions of this Act.

SEC. 3. That with a view to secure reciprocal trade with countries producing the following articles, and for this purpose, on and after the first day of January eighteen hundred and ninety-two, whenever, and so often as the President shall be satisfied that the Government of any country producing and exporting sugars, molasses, coffee, tea, and hides, raw and uncured, or any of such articles, imposes duties or other exactions upon the agricultural or other products of the United States, which in view of the free introduction of such sugar, molasses, coffee, tea, and hides into the United States he may deem to be reciprocally unequal and unreasonable, he shall have the power and it shall be his duty to suspend, by proclamation to that effect, the provisions of this act relating to the free introduction of such sugar, molasses, coffee, tea, and hides, the production of such country, for such time as he shall deem just, and in such case and during such suspension duties shall be levied, collected, and paid upon sugar, molasses, coffee, tea, and hides, the product of or exported from such designated country as follows, namely:

All sugars not above number thirteen Dutch standard in color shall pay duty on their polariscopic tests as follows, namely:

All sugars not above number thirteen Dutch standard in color, all tank bottoms, sirups of cane juice or of beet juice, melada, concentrated
1890 melada, concrete and concentrated molasses, testing by the polariscope not above seventy-five dgerees, seven-tenths of one cent per pound; and for every additional degree or fraction of a degree shown by the polariscopic test, two hundredths of one cent per pound additional.

All sugars above number thirteen Dutch standard in color shall be classified by the Dutch standard of color, and pay duty as follows, namely: All sugar above number thirteen and not above number sixteen Dutch standard of color, one and three-eighths cents per pound.

All sugar above number sixteen and not above number twenty Dutch standard of color, one and five-eighths cents per pound.

All sugars above number twenty Dutch standard of color, two cents per pound.

Molasses testing above fifty-six degrees, four cents per gallon.

Sugar drainings and sugar sweepings shall be subject to duty either as molasses or sugar, as the case may be, according to polariscopic test.

On coffee, three cents per pound.

On tea, ten cents per pound.

Hides, raw or uncured, whether dry, salted, or pickled, Angora goatskins, raw, without the wool, unmanufactured, asses' skins, raw or unmanufactured, and skins, except sheep-skins, with the wool on, one and one-half cents per pound.

1883 [No corresponding provision in tariff law.]

(*a*) Brandy, a product of France (dutiable under paragraph 289), which is imported from Great Britain, is not entitled to the reduced rate of duty provided for in the reciprocal agreement with France.—T. D. 21565, G. A. 4538.

(*b*) It would seem that a different rule would prevail when goods are exported from France via any port of Great Britain or other country on invoices certified in France.—Id.

(*c*) The proclamation of the President embraces only such brandies or other spirits as are enumerated in paragraph 289, and can not be construed to include cordials, liqueurs, etc., provided for in paragraph 292.—T. D. 20352, G. A. 4311; reversed, T. D. 22401, G. A. 4736.

(*d*) Merchandise known in France and in this country as liqueurs, and bought and sold under that name, which includes, besides various cordials, absinthe and kirschwasser, is entitled to the benefit of the reduced rate provided for in the reciprocal agreement.—T. D. 22401, G. A. 4736.

(*e*) Merchandise produced in France and exported from that country via England, being simply transshipped at Liverpool, held to be a direct importation from France, as it appears that the merchandise was in good faith destined for the United States at the time of original shipment, without any contingency of diversion.—T. D. 22447, G. A. 4751.

(*f*) Merchandise known in France and this country as liqueurs, including absinthe and kirschwasser (T. D. 22401, G. A. 4736), when products of Switzerland and imported from that country, are entitled to the benefits of the reduced rates provided for in the agreement with France (T. D. 19405) by virtue of the most favored nation clause of the treaty of November 25, 1850, between Switzerland and the United States.—T. D. 22449, G. A. 4753. See T. D. 22494, G. A. 4765, cited below.

(*g*) The proclamation concerning reciprocal commercial arrangements with France (T. D. 19405) went into effect on and after June 1, 1898, and can not be construed to have any retrospective operation so as to affect the rate of duty on goods imported from France and entered for consumption prior to June 1, 1898, although the entries were liquidated subsequent to that date. *Held*, accordingly, that paintings in oil or water colors, still wines, and other products or manufactures of France, named in this section and in said proclamation, imported and entered for consumption prior to June 1, 1898, are not entitled to reduced rates.—T. D. 20350, G. A. 4309.

(*h*) The omission to embrace the colonies of France expressly or by necessary implication in the terms of the agreement and the proclamation of the President of May 30, 1898 (T. D. 19405), construed to confine the benefits thereof to the country of France only, exclusive of her colonies.—T. D. 21564, G. A. 4537.

(*i*) Brandy or other spirits of the kind embraced in paragraph 289, imported from Martinique, a colony of France, are not entitled to the reduced rates which are accorded to such merchandise produced in and exported from France by the terms of the reciprocal commercial agreement with that country.—Id.

(*j*) Algeria is a colony of, and not a part of, France within the meaning of the reciprocal commercial agreement (30 Stat., 1774; T. D. 19405), and crude tartar produced there is dutiable under paragraph 6, and not at 5 per cent under said proclamation. When produced in and exported from France it is dutiable at 5 per cent under said proclamation.—T. D. 21941, G. A. 4640; affirmed in U. S. *v.* Tartar Chemical Company (127 Fed. Rep., 944; T. D. 24947).

(*k*) By reason of the omission to embrace the colonies of France in the terms of the reciprocal commercial agreement, the reduction of rates provided in said

agreement does not apply to merchandise produced in French colonies, even though imported via France.—Ibid.

(*a*) Absinthe and kirschwasser, known in France and in this country as liqueurs, when produced in Switzerland and imported therefrom since March 24, 1900, are not entitled to the benefits of the reduced rates provided by the reciprocal commercial agreement between France and the United States (30 Stat., 1774), the "most favored nation" clause in the treaty between Switzerland and the United States having been abrogated March 24, 1900, and ceasing thereafter to have any operation or effect.—T. D. 22494, G. A. 4765.

(*b*) Merchandise remaining in bonded warehouse after June 1, 1898, of the kind described in the reciprocal commercial agreement with France (30 Stat., 1774), is entitled to the benefit of said agreement.—T. D. 22805, G. A. 4865.

(*c*) A promise in a treaty that the products of one country shall not be subjected to a higher rate of duty than like products from other countries addresses itself to the political and not to the judicial department of the government.—T. D. 23166, G. A. 4956.

(*d*) Chartreuse imported from France held to be entitled to the benefit of the reduced rate of duty on "brandies or other spirits" provided for in the reciprocal commercial agreement with France.—Nicholas *v.* United States (122 Fed. Rep., 892).

(*e*) In regard to the reciprocal commercial agreement between the United States and France, proclaimed May 28, 1898 (30 Stat., 1774; T. D. 19405), which provided for reduced rates of duty on merchandise "the product of the soil or industry of France," it was arranged by the governments of the two countries to settle the question whether Algeria was a part of France within the meaning of the agreement, by an abandonment of the contention on the part of France, that it was so included, together with an acceptance in lieu thereof of an additional agreement extending the benefits of the original agreement to Algeria. *Held*, that this arrangement is binding on the courts, and that merchandise from Algeria imported into the United States before such arrangement was made is not subject to the reduced rates of duty provided on such merchandise when imported from France proper.—U. S. *v.* Tartar Chemical Company (127 Fed. Rep., 944; T. D. 24947).

(*f*) Pontarlier, France, where certain absinthe was invoiced, not being a shipping point for the transportation line, the goods had to be shipped to and a through bill of lading obtained and dated at Basel, Switzerland. The invoice was consulated at Dijon, France. It was held that the absinthe was "produced in and exported from France."—United States *v.* Luyties (130 Fed. Rep., 333; T. D. 25222).

(*g*) The right to the reduced duties provided in treaties made by virtue of this section applies only to goods purchased in and exported from the country with which the treaty is made, and it is incumbent upon importers to furnish satisfactory evidence that their goods comply with these conditions.—Migliavacca *v.* United States (148 Fed. Rep., 142; T. D. 26777).

(*h*) Under section 3, tariff act of 1897, providing for the negotiation of reciprocal commercial agreements between the United States and other countries, it is necessary that merchandise, in order to be entitled to the benefit of such an agreement, must be both exported from and produced in the country with which the agreement is made. In re Hermann (G. A. 4751) distinguished.—T. D. 23315, G. A. 5002.

(*i*) Brandy, sold in France to a firm in Habana, shipped from France to Habana, sold by the Habana firm to a Florida company and entered at Tampa, held not to be entitled to the benefit of the reciprocity agreement with France

(T. D. 19405) in the absence of evidence that when the goods left France they were intended to be entered at a United States port, and that the transaction at Habana was merely a transshipment of the merchandise.—T. D. 23473a, G. A. 5065a.

(*a*) In order that a painting may become entitled to the benefits of the reciprocal commercial agreement with France, it is necessary to show affirmatively that it is the product of France and was exported from that country.—T. D. 24015, G. A. 5212.

(*b*) The term "statuary" in this section and in any reciprocity agreements with foreign countries made in pursuance thereof has the same meaning as the term "statuary" as used in paragraph 454.—T. D. 24247, G. A. 5286.

(*c*) An affidavit made by the importer on information and belief which does not show that the affiant has personal knowledge as to the matter is insufficient to rebut the legal presumption that the collector's classification is correct, and to establish that the merchandise in question is entitled to the benefits of a reciprocity agreement.—T. D. 24703, G. A. 5433.

(*d*) The provision in this section relative to vermuth imported in cases of "one dozen bottles * * * containing each not more than one quart," and providing that "any excess beyond these quantities found in such bottles * * * shall be subject to a duty of four cents per pound or fractional part thereof," contemplates that the additional duty of 4 cents per pound shall be assessed according to the number of bottles containing an excessive quantity and not according to the total excess per case.—T. D. 24858, G. A. 5518.

(*e*) Italian wine imported from Germany is not entitled to the benefit of the reciprocity agreement with Italy when the same has been first shipped from Italy to Germany and has become mingled with the commerce of the latter country and then exported to the United States.—T. D. 24971, G. A. 5568.

(*f*) The "favored nation" clause in the treaty between the United States and Great Britain of July 3, 1815, does not entitle British products to the benefits of the rates of duty imposed on like goods imported from countries with which reciprocal agreements have been made under the provisions of this section.—T. D. 25260, G. A. 5670.

(*g*) Cordials and other spirituous beverages described in paragraph 292, imported from France, are within the provision for "spirits manufactured or distilled from grain or other materials" in this section, and are subject to the reduced rate of duty provided for such spirits in the reciprocal commercial agreement with France (30 Stat., 1774) negotiated under the authority of said section.—T. D. 25425, G. A. 5722.

(*h*) Cordials and other spirituous beverages, including bitters, are entitled to the reduced rate of duty on "brandies or other spirits manufactured or distilled from grain or other materials" prescribed in the various reciprocal commercial agreements negotiated under the authority given by this statute.—United States *v.* Wile (130 Fed. Rep., 331; T. D. 25223), affirming 124 id., 1023, followed; T. D. 25442, G. A. 5736.

(*i*) Still wine from Italy, which forms part of the excess of sea stores of a vessel, is entitled to the reduced rates of duty prescribed by the Italian reciprocity agreement when entered for consumption under article 107, Customs Regulations of 1899.—T. D. 25692, G. A. 5815.

(*j*) Paintings in mineral colors on china and porcelain fixed by firing are not paintings in oil or water colors as provided for in this section.—T. D. 25761, G. A. 5842.

(*a*) The reciprocity agreement with France (30 U. S. Stat., 1774; T. D. 19405) does not include champagne among the articles on which a reduced rate of duty is to be levied.—T. D. 25824, G. A. 5864.

(*b*) To be entitled to the reduced rate of duty provided for in the reciprocity agreement between the United States and France, an oil painting must have been painted in and imported from France. But it is not necessary that such painting should have been painted by a French artist. Paintings by Schreyer found to have been painted in France.—T. D. 25943, G. A. 5890.

(*c*) Pictures painted by hand on cotton canvas or tapestry in aniline colors are not paintings in oil or water colors. The so-called tabernacle, composed of gilded wood with figures painted upon the doors, is not a painting within the meaning of this provision.—T. D. 26183, G. A. 5974.

(*d*) Fernet bitters produced in and exported from Italy held to fall within the purview of the reciprocal agreement with Italy.—Mouquin Company *v.* United States (T. D. 25868) followed; T. D. 26208, G. A. 5983.

(*e*) "Vino chinato" from Italy is within the Italian reciprocity agreement as a still wine.—T. D. 26237, G. A. 5998.

(*f*) From after the denunciation by the United States of Articles VIII to XII in the treaty between this country and Switzerland of November 25, 1850, goods imported from Switzerland to the United States are not entitled to the reciprocity rates provided for in the agreements with Italy and other countries, but are subject to duty at the ordinary rates provided for in the act of July 24, 1897.—Luyties *v.* United States (T. D. 25901), affirming T. D. 22494, G. A. 4765, followed; T. D. 26239, G. A. 6000.

(*g*) A marble fountain, so called, consisting of a group representing two reclining human figures with a surrounding basin carved in marble in the form of a shell, the figures constituting the most prominent and significant feature of the work, held to be statuary within the meaning of this paragraph and this section. Accessory appliances for throwing streams of water over the group and illuminating it to heighten its effect, but which are not incorporated with it structurally, held to be separate articles for duty purposes.—T. D. 26247, G. A. 6008.

(*h*) Amer Picon bitters are entitled to the benefit of the reduced rate of duty on spirits provided for under the reciprocity agreement with France.—T. D. 27063, G. A. 6281; Mouquin Company *v.* United States (T. D. 26868) followed.

(*i*) The excess of alcohol over 10 per cent contained in fruits preserved in spirits is entitled to the benefit of the reduced rate of duty provided for in the reciprocity agreement with France.—La Manna *v.* United States (144 Fed. Rep., 683; T. D. 27069), reversing La Manna *v.* United States (T. D. 25920), followed; T. D. 27256, G. A. 6331.

(*j*) Agreements made under the authority contained in this section do not affect the operation of the proviso contained in paragraph 296, tariff act of 1897, forbidding any allowance for breakage, leakage, or damage on wines, liquors, cordials, or distilled spirits.—Shaw *v.* United States (158 Fed. Rep., 648; T. D. 28517).

(*k*) The word statuary as used in this section and in the reciprocal commercial agreements made by virtue of the authority herein granted has no other meaning than that given to it in paragraph 454, tariff act of 1897, and hence cast bronze statuary being ex vi termini excluded from said paragraph 454 is not entitled to the reduced rates accorded to statuary by this section.—Richard *v.* United States (151 Fed. Rep., 954; T. D. 27948) affirmed without opinion in 158 id., 1019; T. D. 28601).

DECISIONS UNDER SECTION 3, ACT OF 1890.

(*a*) That Congress can not delegate legislative powers to the President is a principle universally recognized as vital to the integrity and maintenance of the system of government ordained by the Constitution.—Field *v.* Clark (143 U. S., 649, 692).

(*b*) The authority conferred upon the President by section 3, act of 1890, to suspend by proclamation the free introduction of sugar, molasses, coffee, tea and hides, when he is satisfied that any country producing such articles imposes duties or other exactions upon agricultural or other products of the United States, which he may deem to be reciprocally unequal and unreasonable, is not open to the objection that it unconstitutionally transfers legislative power to the President; but even if it were it does not follow that other parts of the act imposing duties upon imported articles are inoperative.—Field *v.* Clark (143 U. S., 649, 680).

(*c*) This section is constitutional.—T. D. 10553, G. A. 203; T. D. 13766, G. A. 1960.

(*d*) Coffee and hides exported from Venezuela and Colombia after March 15, 1892, the date of the proclamation of the President (27 Stat., 1010, T. D. 12492), are dutiable. Such articles exported before the proclamation but imported after March 15, 1892, are not dutiable.—T. D. 13766, G. A. 1960.

(*e*) Coffee, rawhides, goatskins, and deerskins, exported from Colombia or Venezuela subsequent to March 15, 1892, are not free.—T. D. 18796, G. A. 4063.

HAWAIIAN RECIPROCITY TREATY.

(*f*) Taro flour from the Hawaiian Islands is not free under reciprocity treaty.—T. D. 14237, G. A. 2201.

Sec. 5. That whenever any country, dependency, or colony shall pay or bestow, directly or indirectly, any bounty or grant upon the exportation of any article or merchandise from such country, dependency, or colony, and such article or merchandise is dutiable under the provisions of this Act, then upon the importation of any such article or merchandise into the United States, whether the same shall be imported directly from the country of production or otherwise, and whether such article or merchandise is imported in the same condition as when ex-

1897 ported from the country of production or has been changed in condition by remanufacture or otherwise, there shall be levied and paid, in all such cases, in addition to the duties otherwise imposed by this Act, an additional duty equal to the net amount of such bounty or grant, however the same be paid or bestowed. The net amount of all such bounties or grants shall be from time to time ascertained, determined, and declared by the Secretary of the Treasury, who shall make all needful regulations for the identification of such articles and merchandise and for the assessment and collection of such additional duties.

1894 [No corresponding provision.]

1890 [No corresponding provision.]

1883 [No corresponding provision.]

DECISIONS UNDER SECTION 5, ACT OF 1897.

(*g*) The Board of General Appraisers may determine if there is an export bounty or not, but if there is such bounty its estimate by the Secretary is conclusive.—T. D. 19256, G. A. 4133; T. D. 21501, G. A. 4524; T. D. 21526, G. A. 4530.

(*h*) The regulations of the Secretary (T. D. 18373 and 19108), as to prooof of identification, held to be reasonable and authorized by law.—T. D. 21526, G. A. 4530.

(*a*) Refined beet sugar above No. 16, Dutch Standard, and testing 99.60 degrees, imported directly from the Netherlands, having been exported from Amsterdam, and having received a bounty from the Netherlands, is subject to the countervailing duty.—T. D. 20039, G. A. 4261.

(*b*) Where Holland gives bounty for the production of sugar to be deducted from the excise thereon, but such excise is remitted on exportation, the duty is a grant on the exportation, and should be added to the regular duty on the importation of sugar from that country. Board sustained, and 99 Fed. Rep., 425, reversed.—United States *v.* Hills Bros. Co. (C. C. A.), (107 Fed. Rep., 107).

(*c*) The question whether a country pays or bestows a bounty or grant upon the exportation of an article, within the meaning of section, lies, in its initiative, with the Secretary of the Treasury.—T. D. 22984, G. A. 4912.

(*d*) Where the question whether a country pays or bestows a bounty or grant upon the exportation of an article involves the construction of the laws of the exporting country it necessarily becomes a judicial one; and the Board of General Appraisers has jurisdiction to determine whether any bounty is actually paid or bestowed. It seems that the decision of the Secretary as to the amount of any such bounty or grant is conclusive and not reviewable by the Board or the courts.—Id.

(*e*) A bounty may be defined as an advantage or benefit conferred upon, or compensation paid to a person or class of persons, the burden of which is borne, directly or indirectly, by the public treasury. A grant implies the conferring by the sovereign power of some valuable privilege, franchise, or other right of like character, upon a corporation, person, or class of persons. It involves the idea of a favor conferred by Government, but does not necessarily embrace the act of appropriating money out of the public treasury. The privilege of exemption from taxation, as well as the remission or cancellation of a tax already assessed, may properly be considered a grant.—Id.

(*f*) The Russian Government pays or bestows a bounty or grant upon the exportation of so-called "free sugar," so as to work a benefit or advantage to the exporter in two ways: (a) By remitting or refunding the excise tax due upon the sugar, and (b) by issuing to the exporter a certificate of exportation carrying with it a privilege of exemption from taxation, which certificate is transferable, and has a substantial market value.—Id.

(*g*) The excise tax imposed by the Netherlands on sugar is remitted on exportation of the sugar. This remission is held to be a bounty and countervailing duty equal to the amount of said bounty should be collected on such sugars.—United States *v.* Hills (107 Fed. Rep., 107), reversing 99 Fed. Rep., 425, and affirming T. D. 20039, G. A. 4261, followed; T. D. 23325, G. A. 5012.

(*h*) The date of the departure of vessel from a foreign port is the time of exportation of merchandise which it is transporting, and sugar carried by a vessel that cleared on April 6 and sailed April 7 was held not subject to the provisions of the French bounty law promulgated by the President of France April 7, 1897.—T. D. 24266, G. A. 5294.

(*i*) The question whether a country pays or bestows a bounty or grant upon the exportation of an article within the meaning of this section lies, in its initiative, with the Secretary of the Treasury. Where such a question involves the construction of the laws of the exporting country, it necessarily becomes a judicial one; and the Board of Classification and the United States courts have jurisdiction to review the Secretary's action and to determine whether any bounty or grant is actually paid or bestowed.—Downs *v.* United States (187 U. S., 496), affirming 113 Fed. Rep., 144, and T. D. 22984, G. A. 4912, followed; T. D. 24355, G. A. 5322.

(*a*) The Russian Government pays or bestows a bounty or grant on the exportation of "free sugar," so as to work a benefit or advantage to the exporter, first, by remitting or refunding the excise tax due upon the sugar, and, second, by issuing to the exporter a certificate of exportation, carrying with it a privilege of exemption from taxation, which certificate is transferable and has a substantial market value.—Downs case (supra); T. D. 24355, G. A. 5322.

(*b*) The countervailing duty provided for in this section should be assessed on the weight of sugar actually imported, without regard to the amount exported on which bounty has been allowed. The change in condition by remanufacture or otherwise, referred to in the section, means such remanufacture or other change as brings a bounty-aided product into a classification different from that into which it originally belonged, so that the merchandise may be followed into any article into which it may have been incorporated and the countervailing duty levied on the importation thereof. Diminution in weight is not such a changed condition as contemplated.—Franklin Sugar Refining Company *v.* United States (142 Fed. Rep., 376; T. D. 27027), reversing 137 Fed. Rep., 655; T. D. 26318, and T. D. 23503, G. A. 5072, and in effect overruling T. D. 21938, G. A. 4637, followed; T. D. 27864, G. A. 6524.

Sec. 6. That there shall be levied, collected, and paid on the importation of all raw or unmanufactured articles, not enumerated or pro-
1897 vided for in this Act, a duty of ten per centum ad valorem, and on all articles manufactured, in whole or in part, not provided for in this Act, a duty of twenty per centum ad valorem.

SEC. 3. That there shall be levied, collected, and paid on the importation of all raw or unmanufactured articles, not enumerated or pro-
1894 vided for in this Act, a duty of ten per centum ad valorem; and on all articles manufactured, in whole or in part, not provided for in this Act, a duty of twenty per centum ad valorem.

SEC. 4. That there shall be levied, collected, and paid on the importation of all raw or unmanufactured articles, not enumerated or pro-
1890 vided for in this act, a duty of ten per centum ad valorem; and on all articles manufactured, in whole or in part, not provided for in this act, a duty of twenty per centum ad valorem.

SEC. 2513. There shall be levied, collected, and paid on the importation of all raw or unmanufactured articles, not herein enumerated or
1883 provided for, a duty of ten per centum ad valorem; and all articles manufactured, in whole or in part, not herein enumerated or provided for, a duty of twenty per centum ad valorem.

DECISIONS UNDER ALL TARIFF ACTS.

(*c*) Agate and tiger-eye stones cut in parts and ground into shapes of penholder handles and other articles and known to the trade by the names of agate penholder handles, tiger-eye penholder handles, etc., are dutiable as nonenumerated articles and not under paragraph 95 (1883) as nondutiable crude minerals which have been advanced in value by refining, grinding, or other process, nor under paragraph 480 (1883) as precious stones, nor are they free under paragraph 596 (1883) as agates unmanufactured. 46 Fed. Rep., 519, reversed.—Erhardt *v.* Hahn (C. C. A.), (55 Fed. Rep., 273).

(*d*) Asphaltum cells for electric batteries are nonenumerated articles.—T. D. 12244, G. A. 1058.

(*e*) Hop bitter ale, a beverage which does not contain spirits and which is not malted, is dutiable as a nonenumerated article and not under paragraph 337 (1890) as ale.—T. D. 15840, G. A. 2940.

(*f*) Actinolite ground is a nonenumerated manufactured article and is not dutiable under paragraph 381 (1894) as a manufacture of asbestos, nor is it

free under paragraph 388 as asbestos unmanufactured.—T. D. 16013, G. A. 3037.

(*a*) Animal charcoal accumulated in the process of extracting prussiate of potash from leather, hoofs, and horns of animals is a nonenumerated article (1890).—T. D. 13359, G. A. 1739.

(*b*) Ammoniacal gas liquor is dutiable as a manufactured and not as an unmanufactured nonenumerated article.—T. D. 13959, G. A. 2064; T. D. 15712, G. A. 2893; T. D. 17441, G. A. 3615.

(*c*) Agar-agar (seaweed) which has been put through a process of washing, drying, bleaching, and freezing, cut into lengths, and bound into packages, commercially known as Japanese isinglass, is a nonenumerated manufactured article and is not dutiable under paragraph 6 (1890) as isinglass nor free under paragraph 727 (1890) as seaweed.—T. D. 10923, G. A. 418.

(*d*) Asphalt mastic is a nonenumerated article and is not free under paragraph 496 (1890) as asphaltum or bitumen crude.—T. D. 13765, G. A. 1959.

(*e*) Asphalt épuré is a nonenumerated manufactured article and is not free under paragraph 496 (1890) as crude asphaltum.—T. D. 14566, G. A. 2358.

(*f*) Syrian asphaltum is a nonenumerated manufactured article.—T. D. 13764, G. A. 1958.

(*g*) Asphalt épuré and asphalt dried are nonenumerated manufactured articles and not free under paragraph 390 (1894) as crude asphaltum.—T. D. 17920, G. A. 3795.

(*h*) A feather bed composed of feathers done up in cotton ticking is a nonenumerated manufactured article. The importer claimed that the feathers were free under paragraph 567 (1890) and the ticking dutiable as a manufacture of cotton. The collector assessed duty under paragraph 443 (1890) as a manufacture of feathers.—T. D. 12431, G. A. 1169.

(*i*) Stone ballast presented to the consignee of the vessel was assessed as a nonenumerated unmanufactured article on the valuation as returned by the appraiser, and claimed to be free. *Held*, that there is no provision for the free entry of ballast, that the Board has no authority to disturb the value as returned except in the manner prescribed by section 13, act of 1890, and that a reappraisement should have been asked for.—T. D. 12569, G. A. 1253.

(*j*) Betel leaves and nuts are nonenumerated articles and are not dutiable under paragraph 288 (1890) as vegetables.—T. D. 10746, G. A. 299.

(*k*) Billiard chalk is a nonenumerated manufactured article.—T. D. 11333, G. A. 616.

(*l*) Bituminous limestone advanced in value and condition by grinding is dutiable as a nonenumerated manufactured article and is not free as crude asphaltum.—T. D. 13890, G. A. 2043.

(*m*) Bone tallow, so called, a grease obtained from bones, used for sizing in the manufacture of textile fabrics, is a nonenumerated manufactured article and is not dutiable as rendered oil nor as tallow.—T. D. 12349, G. A. 1121.

(*n*) Bast matting, a coarse material made from the fibrous part of the bark of the linden tree, is not a manufacture of wood nor of vegetable fiber, but is a nonenumerated article.—T. D. 12959, G. A. 1510.

(*o*) Bath brick manufactured from a calcareous and silicious earth, used for scouring and polishing purposes only and not suitable for building purposes, are nonenumerated articles and not dutiable under paragraph 94 (1890) as brick.—T. D. 12316, G. A. 1088.

(*a*) Braids for hats made from the bark of a tree are dutiable as nonenumerated articles and not under paragraph 374 (1890) as manufactures of vegetable fiber or free under paragraph 711 as sparterre.—T. D. 13298, G. A. 1678.

(*b*) Wheat bran is a nonenumerated article and is not free under paragraph 558 (1894) as a crude vegetable substance.—T. D. 16435, G. A. 3224.

(*c*) Bahia dressed and African piassava fiber roughly hackled and bundled by the natives and afterwards drawn and dressed in Europe is dutiable as a nonenumerated manufactured article and not as an unmanufactured article; nor is it free under paragraph 420 as bristles, paragraph 422 as broom corn, paragraph 497 as fiber, paragraph 558 as a vegetable substance, nor paragraph 683 (1894) as an unmanufactured wood.—T. D. 16969, G. A. 3397.

(*d*) Du Barry's Delicious Revelanta Arabaca Food for invalids and infants is a nonenumerated manufactured article and is not dutiable under paragraph 59 (1894) as a medicinal proprietary preparation. Under the act of 1883 this article was assessed as a proprietary preparation (T. D. 7574; 8635). The act of 1883, however, provided for proprietary preparations which were not medicinal.—T. D. 16987, G. A. 3415.

(*e*) Bone ash not used exclusively for fertilizing is dutiable as a nonenumerated article.—T. D. 20247, G. A. 4303.

(*f*) Brandy cherries in bottles, the cherries chief value, are dutiable as nonenumerated manufactured articles and not under paragraph 218 (1894) as fruits preserved in sugar, paragraph 219 as fruits preserved in their own juices, paragraph 247 as cherry juice. The bottles are dutiable under paragraph 88.—T. D. 15683, G. A. 2864.

(*g*) Brilliantine is dutiable as a nonenumerated manufactured article and not under paragraph 16½ (1894) for drugs, or paragraph 354 as a manufacture of gelatin.—T. D. 15846, G. A. 2946.

(*h*) Bamboo splits stripped or shredded, cut into lengths of about 12 inches, and tied into bundles are dutiable as nonenumerated manufactured articles and not under paragraph 179 as reeds manufactured from bamboo, nor free under paragraph 684.—T. D. 18167, G. A. 3924.

(*i*) Bicycle protectors composed of paper cylinders inclosing fulminates (fulminates chief value) are nonenumerated articles and not manufactures of paper.—T. D. 20652, G. A. 4343.

(*j*) Glucose and grape sugar are dutiable as nonenumerated articles (R. S. 2516) and not under R. S. 2504 as burnt starch or gum substitute.—Weilbacher *v.* Merritt (37 Fed. Rep., 85).

(*k*) Small articles, such as cups, button hooks, penholder handles, paper weights, etc., manufactured from agate or onyx are dutiable as nonenumerated manufactured articles and not as precious stones, either directly or by assimilation. T. D. 18872, G. A. 4069, reversed.—United States *v.* Hahn (C. C.), (91 Fed. Rep., 755); reversed (100 Fed. Rep., 635).

(*l*) Carmine or Persian berry extract assessed as a nonenumerated article. The importer claimed that it was dutiable under paragraph 84 (1883), fixing the rate on "logwood or dyewoods, etc.," or under paragraph 94 as bearing a similitude to barks, berries, etc. The classification sustained.—Sykes *v.* Magone (C. C.), (38 Fed. Rep., 494).

(*m*) Cement statuettes are nonenumerated manufactured articles and not earthenware.—T. D. 14860, G. A. 2543.

(*n*) Cocoa fiber dyed and colored and cut into lengths of about 15 inches and put up in small bundles is dutiable as a nonenumerated manufactured article

and not free under paragraph 542 (1890) as crude cocoa fiber, or paragraph 560 as a drug.—T. D. 12568, G. A. 1252.

(*a*) Cocoanut meat ground is a nonenumerated manufactured article.—T. D. 11849, G. A. 840.

(*b*) Cord grease, a mixture of animal and mineral oil and graphite, a specially compounded lubricant, is dutiable as a nonenumerated article and not free under paragraph 599 (1890) as grease and oils commonly used for soap making.—T. D. 13976, G. A. 2081.

(*c*) Cork ventilators for use in men's hats are manufactures of cork, dutiable as nonenumerated manufactured articles and not under paragraph 434 (1890) as manufactured cork.—T. D. 13603, G. A. 1875.

(*d*) Chestnut flour is a nonenumerated manufactured article.—T. D. 11547, G. A. 722.

(*e*) Charcoal fillers for Japanese hand warmers are nonenumerated articles and not free under paragraph 532 as charcoal.—T. D. 15330, G. A. 2764.

(*f*) Chinese bean sticks are dutiable as nonenumerated articles and not as vegetables.—T. D. 14618, G. A. 2376.

(*g*) Cyrene, a mixture of fine clay and a fat oil, is dutiable as a nonenumerated article and not free under paragraph 751 (1890) as vegetable wax.—T. D. 15130, G. A. 2656.

(*h*) Crystal balls and agate and topaz ornaments are nonenumerated articles.—T. D. 13487, G. A. 1789.

(*i*) Candle tar, candle pitch, palm pitch, or candle residuum, a by-product in the manufacture of candles, is dutiable as a nonenumerated manufactured article and not under paragraph 472 as waste.—T. D. 10951, G. A. 446; T. D. 12337, G. A. 1109; T. D. 14460, G. A. 2306; T. D. 14709, G. A. 2431. In re Standard Varnish Works (C. C.), (53 Fed. Rep., 786); affirmed, Standard Varnish Works *v.* United States (C. C. A.), (59 Fed. Rep., 456).

(*j*) Canoes of birch bark are nonenumerated articles and not manufactures of wood.—T. D. 18542, G. A. 3998.

(*k*) Carbon points for arc lights, composed chiefly of lampblack, natural graphite, and carbon products resulting from the distillation of coal, coke, or petroleum and coal tar, in varying proportions, are dutiable as nonenumerated manufactured articles and not under paragraph 86 (1894) as articles composed of mineral substances, nor free under paragraph 443 as preparations of coal tar. Reversing T. D. 18022, G. A. 3866.—T. D. 20653, G. A. 4344; Dinglestedt *v.* United States, Reisinger *v.* Same (C. C.), (87 Fed. Rep., 190); affirmed (C. C. A.), (91 Fed. Rep., 112).

(*l*) Cotton-seed meal is a nonenumerated article and is not free under paragraph 567 (1894) as oil cake.—T. D. 15953, G. A. 2977.

(*m*) Carbonate of baryta (witherite) ground is dutiable as a nonenumerated manufactured article and is not free under paragraph 395 (1894) as witherite or carbonate of baryta.—T. D. 17483, G. A. 3622.

(*n*) Cerisette is a nonenumerated article and not dutiable as an extract of licorice.—T. D. 17566, G. A. 3657.

(*o*) Chinese birds' nests clean, dried, cut into stems about 1 inch long, and packed in paper boxes is a nonenumerated manufactured and not unmanufactured article.—T. D. 18010, G. A. 3854.

(*p*) Cedar plank sawed, known as Spanish cedar, is a manufactured and not an unmanufactured article and is not free under paragraph 676 (1894).—T. D. 18224, G. A. 3934.

(*a*) Cream, machine separated, is a nonenumerated article and is not free as fresh milk.—T. D. 16012, G. A. 3036.

(*b*) Diamontine, a ground or powdered mineral substance, is dutiable as a nonenumerated article and not under paragraph 86 (1894) as a mineral substance.—T. D. 17824, G. A. 3758.

(*c*) Egg yolk dry, being an article not enumerated in this act and assimilating to albumen, and also to eggs, articles on the free list, in two or more only of the four particulars (material, quality, texture, and use), is dutiable as a nonenumerated article and not free as assimilated to albumen or to eggs (paragraphs 496 and 690, act of 1883).—Lazard *v.* Magone (C. C.), (40 Fed. Rep., 662).

(*d*) White hard enamel imported in 1884 and used for various purposes when a smooth or enameled surface was desired, including the making of faces or surfaces of watch dials, the form or condition of it as imported affording no indication of the use to which it was to be applied and it requiring to be ground or pulverized and new processes of manufacture to be applied before it could be made of any particular use, the article in this case having been imported for use in making watch dials and having been in fact so used, was dutiable as an article manufactured in whole or in part not therein enumerated or provided for and not as watch material not specially provided for.—Worthington *v.* Robbins (139 U. S., 337).

(*e*) In order to be dutiable as watch material the article when imported must be in such form or manufacture as to show its adaptation to the making of watches.—Id.

(*f*) The case of Elgin Watch Company *v.* Spalding (19 Fed. Rep., 411), distinguished.—Id.

(*g*) Emery fillet, composed of flax, cotton, emery, and cement (emery chief value), used in grinding card clothing, is a nonenumerated article.—T. D. 12708, G. A. 1357.

(*h*) Erbswurst, composed of ground pease mixed with sausage and flavored with spice, known as pea sausage, the sausage being chief value, is dutiable as a nonenumerated manufactured article and not under paragraph 198 (1894) as pease prepared or preserved, paragraph 225 as extract of meat, or paragraph 225¾ as meats prepared or preserved.—T. D. 17498, G. A. 3637.

(*i*) Evergreen trees, small, known as Christmas trees, are dutiable as nonenumerated manufactured articles and not free under paragraph 617 as crude vegetable substances, paragraph 699 as unmanufactured timber, or paragraph 700 as logs in the rough.—T. D. 21372, G. A. 4478.

(*j*) Elder extract, no alcohol being used in its preparation, is a nonenumerated manufactured article.—T. D. 14731, G. A. 2453.

(*k*) Extract of juniper, no alcohol being used in its preparation, is a nonenumerated article.—T. D. 14731, G. A. 2453.

(*l*) Fishing floats composed of an oblong central body of cork, perforated at one extremity by a narrow strip of wood and at the other end having a section of goose quill inserted, the wooden extremity mounted with a metal ring, through which the cord or fishing line passes, is a nonenumerated manufactured article and not a manufacture of wood nor manufactured cork.—T. D. 10927, G. A. 422.

(*m*) Fishing floats (quill) are nonenumerated articles.—T. D. 16336, G. A. 3165.

(*n*) Flowers dried are nonenumerated articles manufactured and are not dutiable or free as drugs under paragraph 24 or paragraph 560 (1890).—T. D. 12115, G. A. 977.

(*a*) Flowers dyed (immortelles) are nonenumerated articles.—T. D. 14058, G. A. 2109.

(*b*) Fluorspar ground is a nonenumerated manufactured and not an unmanufactured article, nor is it free under paragraph 568 (1890) as assimilated to feldspar, or paragraph 574 as flint, or paragraph 723 as stone.—T. D. 14736, G. A. 2458.

(*c*) Ferrochrome is dutiable as a nonenumerated article and not as an unmanufactured article, nor at $4 per ton under paragraph 110 (1894), nor under paragraph 438 (1894), nor as a manufacture of metal.—T. D. 16294, G. A. 3123: T. D. 17729, G. A. 3715.

(*d*) Figures for wedding cakes, made of gum tragacanth and sugar (gum tragacanth chief value), are dutiable as articles not enumerated.—T. D. 18604, G. A. 4002.

(*e*) Feed chopped consisting of oat hulls and the refuse of an oat mill is dutiable as a nonenumerated article and not under paragraph 231 as oat hulls.—T. D. 21262, G. A. 4454.

(*f*) Fireworks composed of paper, bamboo, and explosives (the explosives chief value) are nonenumerated manufactured articles.—T. D. 19904, G. A. 4234.

(*g*) Brilliant star sticks, Bengal sticks, etc., saturated or coated with a highly inflammable material which produces brilliant colored lights, some of them emitting showers of burning lights or stars, are dutiable as nonenumerated manufactured articles and not under paragraph 423 as matches.—T. D. 20652, G. A. 4343.

(*h*) Ferrodor dry, or ferric oxide, a dark-gray impalpable powder having a metallic luster, described in the invoice as "dry ferroder" and valued at 18 shillings per hundredweight, equal to $88 per ton, and containing 64.63 per cent metallic iron, equal to 92.04 per cent ferric oxide, 8.46 per cent insoluble residuum, is not dutiable under paragraph 121 at 40 per cent per ton as iron ore, nor under paragraph 183 as a metallic or mineral substance; nor is it free under paragraph 520 as chromate of iron or chromic ore, or paragraph 614 as crude mineral. Having apparently been artificially ground or pulverized and otherwise partly manufactured, it appears to fall under this section as a nonenumerated manufactured article.—T. D. 22057, G. A. 4665.

(*i*) Glucose and grape sugar are dutiable as nonenumerated articles and not under R. S. 2504, schedule M, as burnt starch or gum substitute.—Weilbacher *v.* Merritt (37 Fed. Rep., 85).

(*j*) Natural gas is a nonenumerated manufactured article and is not free under paragraph 496 (1890) as crude bitumen or paragraph 651 (1890) as a crude mineral.—T. D. 11569, G. A. 744.

(*k*) Gypsum plates for use to transmit light in the polarizing apparatus of petrographical microscopes or other philosophical instruments are nonenumerated manufactured articles.—T. D. 12383, G. A. 1155.

(*l*) So-called harness grease composed of certain animal and vegetable oils and tannin used for dressing harness is dutiable as a nonenumerated article and is not free as grease for dressing leather.—T. D. 14520, G. A. 2331.

(*m*) Hay is a raw or unmanufactured article subject to a duty of 10 per cent and not to a duty of 20 per cent under R. S. 2516.—Frazee *v.* Moffitt (18 Fed. Rep., 584).

(*n*) Hay pressed in bales is not a manufactured article.—Frazee *v.* Moffitt (20 Blatchf., 267; 18 Fed. Rep., 584), cited in Hartranft *v.* Weigman (121 U. S., 609, 615).

(*a*) Handles for umbrellas, canes, sticks, etc., ornamented, fitted with a metal screw to be introduced into the handle, composed of aventurine or goldstone or imitation thereof, imitation of agate and lapis lazuli, tiger-eye or crocodolite, jaspis (mineral being chief value), are dutiable as nonenumerated articles.—T. D. 13377, G. A. 1757.

(*b*) Horsehair dyed is a nonenumerated article.—T. D. 13218, G. A. 1639.

(*c*) Hair rope made of ox or cattle hair is dutiable as a nonenumerated manufactured article and not under paragraph 283 (1894), the ox or cow not being ejusdem generis with the animals there enumerated and cattle hair being free under paragraph 504 (1894).—T. D. 18306, G. A. 3947.

(*d*) India-rubber substitute is dutiable as a nonenumerated manufactured article and not as unmanufactured, nor under paragraph 613 (1890) as india rubber crude.—T. D. 15317, G. A. 2751.

(*e*) India rubber substitute is dutiable as a nonenumerated manufactured article and not as manufactured, nor under paragraph 613 (1890) as india rubber crude.—T. D. 15317, G. A. 2751.

(*f*) India-rubber cement consisting of crude india rubber dissolved in benzine, used in patching shoes, etc., is dutiable as a nonenumerated article and not as a manufacture of india rubber.—T. D. 13769, G. A. 1963.

(*g*) India fiber, sometimes called Palmyra fiber, selected, dressed, cut into lengths, bunched, and made suitable for use in the manufacture of brushes and brooms, is dutiable as a nonenumerated manufactured article and not as an unmanufactured article, nor free under paragraph 497 (1894) as a fiber, nor paragraph 558 as a crude vegetable substance.—T. D. 17486, G. A. 3625.

(*h*) Immortelles dried, prepared, and dyed are dutiable as nonenumerated manufactured articles and not under paragraph 16½ (1894) as flowers.—T. D. 15990, G. A. 3014.

(*i*) Juniper extract, no alcohol being used in its preparation, is a nonenumerated article.—T. D. 14731, G. A. 2453.

(*j*) Kittool, being the fiber of the leaf stocks of the jaggery palm of East India, which has been combed between steel brushes, with a little oil to soften it, and also slightly colored and made straight for bunching by lengths for brushes, is dutiable as a nonenumerated article manufactured and not as an unmanufactured article; nor is it free under paragraph 597 (1890) as a fibrous vegetable substance, nor under paragraph 653 as vegetable substances unmanufactured.—T. D. 13591, G. A. 1863; T. D. 15949, G. A. 2973; Wilkens *v.* United States (C. C.), (84 Fed. Rep., 152).

(*k*) Kefir seed or fungi is a nonenumerated article.—T. D. 21260, G. A. 4452.

(*l*) Lemon or lime juice containing sugar, in glass bottles and known as lemon squash, is dutiable as a nonenumerated article and is not free under paragraph 533 (1894) as lemon juice or lime juice, nor paragraph 555 as lemonade.—T. D. 16849, G. A. 3368.

(*m*) Lubricating rollers or candles composed of paraffin and stearine (paraffin chief value) are dutiable as a nonenumerated article and are not free under paragraph 578 (1894).—T. D. 18220, G. A. 3930.

(*n*) Millet seed not in its natural state, but peeled, having the outer hull removed and the germinating power destroyed, used for making soup and also for bird food, is dutiable as a nonenumerated manufactured article and not as seeds. 78 Fed. Rep., 804, reversed.—T. D. 19094, G. A. 4093; Nordlinger *v.* Robertson (33 Fed. Rep., 241); United States *v.* Kauffman (C. C. A.), (84 Fed. Rep., 446).

(*a*) Marble cut into blocks for convenience of transportation is not manufactured.—United States *v.* Wilson (1 Hunts Mer. Mag., 167), cited in Hartranft *v.* Weigmann (121 U. S., 609, 615).

(*b*) Moss, natural, cleaned, assorted, dyed, and put into packages, is dutiable as a nonenumerated article and not under paragraph 24 as natural moss.—T. D. 12703, G. A. 1352; reversed (53 Fed. Rep., 1016).

(*c*) Massa blocks consisting of cuttings or waste from block meerschaum, which has been ground and then molded and smoothed into cone or acorn shaped pieces, are dutiable as nonenumerated articles and not as smokers' articles.—T. D. 11341, G. A. 624.

(*d*) Mexican fiber, drawn, black, is a nonenumerated manufactured article and not an unmanufactured fiber, nor is it free under paragraph 597 as crude fiber.—T. D. 15956, G. A. 2980.

(*e*) A ground mineral substance consisting of hydrous silicate of lime and magnesia, somewhat resembling French chalk, held to be dutiable as a nonenumerated manufacture and not under paragraph 16 (1894) as chalk.—T. D. 12458, G. A. 1196.

(*f*) Articles composed of mineral substances must be of definite form.—T. D. 19628, G. A. 4210.

(*g*) A mineral white, a fine white powder composed of corn starch and dehydrated calcium sulphate, is dutiable as a nonenumerated article and not under paragraph 97 (1894) as plaster of Paris.—T. D. 13945, G. A. 2050.

(*h*) Microscopical slides invoiced as "Koenig's mounted slides," representing diseased parts of the human flesh, are pathological specimens, dutiable as nonenumerated articles and not under paragraph 108 as glass, nor free under paragraph 707 (1890) as preparations of anatomy.—T. D. 12798, G. A. 1394.

(*i*) Moss dyed, prepared for florists' use or for ornamental purposes, is a nonenumerated article and is not free under paragraph 558 (1894) as crude moss.—T. D. 16317, G. A. 3146; T. D. 16956, G. A. 3384.

(*j*) Mantles for Welsbach gas-burners, made of cotton or other vegetable fiber and saturated with various oxides of valuable metals, consisting of salt of thorium and other chemical salts, the chemical salts which by chemical combination have completely lost their identity, are dutiable as nonenumerated manufactured articles and not as chemical compounds, nor as manufactures of cotton, nor as manufactures of vegetable fiber—T. D. 17917, G. A. 3792.

(*k*) Molasses testing under 40 degrees and over 20 per cent of moisture is dutiable as a nonenumerated article. The limitation of 40 degrees in paragraph 182½ (1894) excludes it from classification under that paragraph. The limitation in paragraph 557½ of free admission to molasses containing under 20 per cent of moisture precludes it from free admission.—T. D. 16532, G. A. 3250.

(*l*) Mother-of-pearl flakes or scales, chipped from shells known as earshells, is a nonenumerated unmanufactured article and is not manufactured, nor is it dutiable as a manufacture of shell or free as shells unmanufactured.—T. D. 17162, G. A. 3479.

(*m*) Mattresses composed of horsehair and cotton (horsehair chief value) are dutiable as nonenumerated manufactured articles and not under paragraphs 366 and 383 as manufactures of wool.—T. D. 21786, G. A. 4605.

(*n*) Medicinal leaves, crushed or ground, saturated with alcohol, are dutiable as nonenumerated manufactured articles and not under paragraph 67 as a medicinal preparation containing alcohol, nor separately, the leaves under para-

graph 20 as advanced drugs and the alcohol under paragraph 289.—T. D. 20516, G. A. 4327.

(*a*) Necklaces composed of paste, with brass clasps not composed of precious metal or imitation thereof, are nonenumerated articles.—T. D. 14943, G. A. 2572.

(*b*) Ornaments, seals, ash dishes, umbrella handles, paper cutters, and other completed articles, composed of rhodonite, jasper, jade, porphyry, nephrite, and aventurine quartz, respectively, are dutiable as nonenumerated manufactured articles and not as manufactures of marble.—T. D. 13337, G. A. 1717.

(*c*) Olive nuts ground assessed as nonenumerated manufactured articles and claimed to be dutiable at 10 per cent without specifying any paragraph. Protest overruled.—T. D. 11199, G. A. 558; reversed (84 Fed. Rep., 148).

(*d*) Oleo stearin is dutiable as a nonenumerated manufactured article and is not free under paragraph 645 as tallow.—T. D. 16534, G. A. 3252.

(*e*) Oxide of iron which has been used to purify coal gas by abstracting sulphur therefrom is dutiable as a nonenumerated manufactured article.—T. D. 19355, G. A. 4146.

(*f*) Putz kalk, a soft white substance resembling chalk in appearance, but having an alkaline taste, used as a polishing powder for metals, is a nonenumerated manufactured article.—T. D. 12810, G. A. 1406.

(*g*) Petroleum residuum, obtained from the distillation of petroleum, is dutiable as a nonenumerated manufactured article and not under paragraph 19 (1890) as coal-tar preparation, paragraph 76 as a chemical compound, etc., nor free under paragraph 496 (1890) as bitumen, or paragraph 651 as a crude mineral.—T. D. 15394, G. A. 2788.

(*h*) Petroleum or rock oil (black lubricating oil) is a nonenumerated article.—T. D. 12823, G. A. 1419.

(*i*) Pearl hardening, an artificial sulphate of lime obtained by precipitated carbonate of lime with dilute sulphuric acid, is dutiable as a nonenumerated article and not under paragraph 97 (1890) as plaster of Paris or gypsum ground.—United States *v.* Watson (C. C.), (84 Fed. Rep., 160).

(*j*) Piassava, a vegetable fiber, dressed, cut, and suitable for brush makers' use, is dutiable as a nonenumerated article and not under paragraph 229 (1890) as a manufacture of reed, nor free under paragraph 560 for drugs, etc., nor paragraph 597 as sunn.—T. D. 16088, G. A. 3052.)

(*k*) Patent fiber artificially colored held to be a nonenumerated article.—T. D. 12209, G. A. 1023.

(*l*) Palm leaves, painted, and dyed flowers and grasses are nonenumerated articles.—T. D. 14933, G. A. 2562.

(*m*) Patent bass for brush makers' use, a stiff, coarse, fibrous substance, resembling strips of bamboo, is dutiable as a nonenumerated manufactured article and not as an unmanufactured article, nor under paragraph 24 (1890) for drugs, nor paragraph 229 as wrought or manufactured rattan or reeds, nor is it free under paragraphs 542, 597, 560, 653, 670, or 756 (1890).—T. D. 16095, G. A. 3059.

(*n*) Patent fuel, composed of particles of dust of bituminous coal, with a possible admixture of sawdust, cemented with coal-tar pitch, is dutiable as a nonenumerated manufactured article and is not dutiable under paragraph 318½ (1894) nor free under paragraph 443 as a coal-tar preparation.—T. D. 17495, G. A. 3634.

(*a*) A manufacture of ground pumice stone and sand is dutiable as a nonenumerated article and not free as whetstones.—T. D. 12005, G. A. 918.

(*b*) Putz pomade is dutiable as a nonenumerated manufactured article and not under paragraph 86 (1894) as an article composed of an earthen or mineral substance.—T. D. 16584, G. A. 3280.

(*c*) Pineapple juice containing no alcohol is dutiable as a nonenumerated article and not under paragraph 247 (1894).—T. D. 16360, G. A. 3189; reversed, T. D. 21916, G. A. 4629 (84 Fed. Rep., 159; 90 Fed. Rep., 805).

(*d*) Potassium metal, crude, is a manufactured article and not unmanufactured nor is it dutiable as a manufacture of metal.—T. D. 16719, G. A. 3307.

(*e*) Quill pens are dutiable as nonenumerated manufactured articles and are not free under paragraph 768 (1883) as quills prepared or unprepared.—T. D. 10394, G. A. 85.

(*f*) Quill toothpicks are dutiable as nonenumerated articles and are not free under paragraph 768 (1883) as quills prepared or unprepared. Reversing the Circuit Court.—T. D. 10889, G. A. 384; United States *v.* Borgfelt (C. C. A.), (79 Fed. Rep., 953).

(*g*) Quilts composed of cotton and eider down or silk and eider down (eider down chief value) are dutiable as nonenumerated manufactured articles and not under paragraph 324 (1883) as manufactures of cotton or under paragraph 383 as manufactures of silk. Sustaining the Circuit Court.—Hartranft *v.* Sheppard (125 U. S., 337).

(*h*) Quartz blocks (bergeristal) are dutiable as nonenumerated articles and not under paragraph 459 (1890) as manufactures of spar nor free under paragraph 557 as precious stones rough.—T. D. 15839, G. A. 2939.

(*i*) Raspberry juice, concentrated by boiling and sweetened with sugar, commercially known as sirup and not as fruit juice, is dutiable as a nonenumerated article and not under paragraph 339 (1890) as fruit juice. T. D. 11689, G. A. 794, modified.—T. D. 13973, G. A. 2078.

(*j*) Raspberry vinegar, an acid flavored with raspberry extract, is dutiable as a nonenumerated article and not as fruit juice.—T. D. 13195, G. A. 1616; T. D. 14731, G. A 2453.

(*k*) Red putty, an oxide of iron used not as a paint or color, but for polishing plate glass, is dutiable as a nonenumerated article.—T. D. 11246, G. A. 605.

(*l*) Rubblestone is dutiable as a raw unmanufactured article and is not free under paragraph 556 (1894) as crude mineral.—T. D. 16335, G. A. 3164.

(*m*) Stearin is dutiable as a manufacture of tallow and not (R. S. 2516) as tallow.—Fairbanks *v.* Spaulding (19 Fed. Rep., 416).

(*n*) Stearin is dutiable as a nonenumerated article.—T. D. 13818, G. A. 2012.

(*o*) Starch fiber, composed of particles of husks left from the manufacture of garin into starch, is a by-product, is dutiable as a nonenumerated article and not as rice flour.—T. D. 12856, G. A. 1452.

(*p*) Sachet powder is dutiable as a nonenumerated article and not under paragraph 77 (1890) as a toilet preparation. T. D. 13558, G. A. 1830, reversed.—T. D. 13881, G. A. 2034.

(*q*) Saccharum, a preparation made from cane sugar with some gum salicylic acid and inorganic salts, is dutiable as a nonenumerated article and not as malt extract.—T. D. 14150, G. A. 2149.

(*a*) Silica stone ground is dutiable as a nonenumerated article and is not free under paragraph 651 (1890) as a crude mineral nor under paragraph 723 as stone.—T. D. 15701, G. A. 2882.

(*b*) Soda ash, so called, composed of soap, carbonate of soda, and saponified resin, is a nonenumerated manufactured article.—T. D. 12041, G. A. 954.

(*c*) Shoemakers' paste powder is dutiable as a nonenumerated article and not as glue.—T. D. 17625, G. A. 3673.

(*d*) Talcum fiber is dutiable as a nonenumerated unmanufactured article (R. S. 2516) and not as a vegetable substance not enumerated.—T. D. 3105.

(*e*) White-ash timber, split, chiefly designed to be used in the manufacture of long shovel handles, the growth and product of Canada, was not free under the reciprocity treaty of 1854, but was chargeable with a duty of 20 per cent under the act of March 2, 1861, as a nonenumerated article.—United States *v.* Quimby (4 Wallace, 408).

(*f*) Tonka-bean crystals are nonenumerated articles.—T. D. 13685, G. A. 1923.

(*g*) A cigar-shaped bundle of tobacco of an extremely large size was classified as manufactured tobacco. It was in evidence that it was used as an ornament in the windows of cigar dealers, but that it could be smoked as a cigar. *Held*, that the fact of its capability of being smoked does not altogether determine its character, and, if the principal utility of the article is for some other purpose, the article is to be classed as a manufacture of tobacco; if for the ordinary purposes of a cigar, as such.—D'Estrinoz *v.* Gerker (C. C.), (43 Fed. Rep., 285).

(*h*) Polished turtle-shells are dutiable as nonenumerated partly manufactured articles and not under paragraph 354 (1894) as manufactures of shell, nor free under paragraph 619 as skeletons or other preparations of anatomy, or under pragraph 625 as specimens of natural history.—T. D. 18165, G. A. 3922.

(*i*) Tungsten or wolfram metal and ferrochromium is a nonenumerated article.—T. D. 16527, G. A. 3245.

(*j*) Toothpick holders, composed of glass and metal, holding a dozen quill toothpicks, were invoiced as entireties. The toothpicks were assessed as nonenumerated manufactured articles and the holders at 45 per cent under paragraph 193 (1897) as manufactures of metal and at 45 per cent under section 19, act of June 10, 1890, as unusual coverings. *Held*, that the toothpicks were correctly assessed, that the holders are not coverings and are subject to a single duty under paragraph 193 as manufactures of metal and are not subject to the additional duty.—T. D. 21736, G. A. 4592.

(*k*) Tap cinder is dutiable as a nonenumerated article and not under paragraph 121 as iron ore nor free under paragraph 614 as a crude mineral.—T. D. 21426, G. A. 4501.

(*l*) Ground talc is dutiable as a nonenumerated manufactured article and not under paragraph 97 as an earthen or mineral substance.—T. D. 19485, G. A. 4179; United States *v.* Gabriel (C. C.), (99 Fed. Rep., 716); affirmed in 122 Fed. Rep., 1021.

(*m*) Violin rosin is dutiable as a nonenumerated manufactured article and not under paragraph 16½ (1894) as a drug, paragraph 326½ as a musical instrument or part thereof, nor is it free under paragraph 470 as a gum resin.—T. D. 16099, G. A. 3063; T. D. 16304, G. A. 3133.

(*n*) Violin resin contained in round tin boxes about 1⅜ inches in diameter and 1½ inches in height is dutiable as a nonenumerated manufactured article

and not under paragraph 193 as a manufacture in part of metal, though the boxes are of more value than the resin, such boxes being the usual and ordinary covering of violin resin, and accordingly dutiable at the same rate as their contents.—T. D. 21961, G. A. 4649.

(*a*) Sugar wafers made of flour, sugar, milk, and egg, flavored with vanilla extract, used exclusively as an article of table food, are dutiable as nonenumerated manufactured articles and not free under paragraph 750 as wafers unmedicated.—T. D. 12030, G. A. 943; reversed, T. D. 15008, G. A. 2585 (57 Fed. Rep., 197).

(*b*) Sweetened biscuit known as sugar wafers are dutiable as nonenumerated articles and are not free under paragraph 667 (1894) as wafers, for this latter paragraph provides for only one kind of wafers, namely, those which are unmedicated and not edible.—T. D. 15965, G. A. 2989; T. D. 17055, G. A. 3436; Stemmler *v.* United States (C. C.), (72 Fed. Rep., 47).

(*c*) Water-chestnut flour is dutiable as a nonenumerated article and not as starch.—T. D. 15155, G. A. 2681.

(*d*) Heads and stalks of bearded wheat, pulled before the grain was developed and bleached with the fumes of sulphur or by other artificial means, is dutiable as a nonenumerated manufactured article.—T. D. 13375, G. A. 1755.

(*e*) Wolfram or tungsten metal and ferrochromium is a nonenumerated article.—T. D. 16527, G. A. 3245.

(*f*) Ground mineral used to make wolfram metal is dutiable as a nonenumerated manufactured article and not as an unmanufactured article, nor by similitude under paragraph 110 (1894), or free under paragraph 556 as crude mineral.—T. D. 17849, G. A. 3783.

(*g*) Yam flour is dutiable as a nonenumerated manufactured article and not under paragraph 261 (1890) at one-fourth of a cent, paragraph 323 as an article fit for use as starch, nor is it free under paragraph 695 as sago flour or paragraph 730 as tapioca.—T. D. 15174, G. A. 2700.

(*h*) An article may be crude for the purposes of classification by reason of the use to which it is applied, where it is crude in the sense that it is unrefined, although it may be the result of some manufacture.—Roessler & Hasslacher Chemical Co. *v.* United States (C. C.), (94 Fed. Rep., 822).

(*i*) The mere fastening together of imported material which was designed and shaped for that specific use abroad does not constitute a manufacture.—The Tide Water Oil Co. *v.* United States (31 C. Cls. R., 90).

(*j*) Material is matter intended to be used in the creation of a mechanical structure. Manufacture is a transformation of the material used into a new and different article.—Id.

(*k*) Ground olive nuts are dutiable as nonenumerated articles and not under paragraph 20 as crude drugs or nuts advanced in value. T. D. 19093, G. A. 4092; T. D. 19983, G. A. 4248, reversed.—T. D. 22783, G. A. 4860; Kessler *v.* United States (107 Fed. Rep., 264).

(*l*) So-called brilliant star matches, gold matches, brilliant green matches, and meteor matches are dutiable as unenumerated manufactured articles and not under paragraph 423 as matches. Such articles are made and used only as pyrotechnical playthings and have no practical use whatever. T. D. 20652, G. A. 4343, followed.—T. D. 22874, G. A. 4885.

(*m*) Polishing powders composed in chief value of earthy or mineral substances, putz pomade, putz extract, ground silenium, ground Cornish or Cornwall stone, ground quartz, silenium in sticks, bath bricks, and modeling clay,

are dutiable as nonenumerated manufactured articles and not under paragraph 97 as articles composed of earthy or mineral substances.—T. D. 23028, G. A. 4921.

(*a*) A concentrated essence produced by the enfleurage process, in which a variety of petroleum was used as the original solvent, is dutiable as a nonenumerated article and not under paragraph 60, act of 1894, or paragraph 3 of the act of 1897 as essential oil nor as waste. 94 Fed. Rep., 481, affirmed.—United States *v.* Dodge (C. C. A.), (107 Fed. Rep., 106).

(*b*) Sago flour is not sago crude (paragraph 652) and, not being a substance fit for use as starch (paragraph 285) under the ruling in Chew Hing Lung *v.* Wise (176 U. S., 156), is dutiable as a nonenumerated manufactured article. T. D. 21804, G. A. 4606, modified.—T. D. 22968, G. A. 4907.

(*c*) So-called camphor oil or camphor refuse is dutiable as a nonenumerated unmanufactured article and not under paragraph 3 as an essential or distilled oil.—T. D. 23116, G. A. 4945.

(*d*) Molasses testing not above 40 degrees is dutiable as a nonenumerated manufactured article.—T. D. 23180, G. A. 4966.

(*e*) Buenos Ayres sheepskins, imported with the wool on and dried, but not dressed, usually invoiced as sheepskins and known in commerce by that name, are dutiable as nonenumerated articles under the act of July 30, 1846, and not as wool unmanufactured or as rawhides and skins of all kinds, whether dried, salted, or pickled.—Coggill *v.* Lawrence (1 Blatchf., 602; 6 Fed. Cas., 6).

(*f*) Although the chief value of the sheepskins is the wool, and a large proportion of those imported are after importation shorn for the wool, yet the well-known commercial designation of the article as a whole must govern, and the Government can not appraise the wool and the pelt separately and charge duty on the former under Schedule C (act of 1846) as wool unmanufactured.—Id.

(*g*) Straw, twisted, being a stalk of rye straw split into two parts, and those parts twisted together, and being the raw material used in making laces which are manufactured into hats and bonnets, not having been known in commerce in the United States until after the passage of this act, is dutiable as a nonenumerated article and can not be charged with duty under any of the denominations of straw manufactures mentioned in Schedule C, act of 1846.—Rheimer *v.* Maxwell (3 Blatchf., 124; 20 Fed. Cas., 630).

(*h*) An article not enumerated by name does not come under this section (section 6, act of July 30, 1846), provided it so resembles some enumerated article in quality, material, or use as to be governed by section 20 of the act of 1842.—Ross *v.* Peaslee (2 Curt., 499; 20 Fed. Cas., 1241).

(*i*) If a nonenumerated manufactured article bears no substantial similitude to an enumerated article, or no substantial resemblance to two or more enumerated articles, chargeable with duty, and is not provided for under any other catch-all clauses, it is dutiable as a nonenumerated article.—Sykes *v.* Magone (C. C.), (38 Fed. Rep., 494).

(*j*) An article is "enumerated" so as to be without the provisions of this section not only when the article is mentioned by its specific trade name, but also when it may be fairly included within some generic clause contained in the tariff schedule so as to be distinguished from other articles.—Wolff *v.* United States (C. C. A.), (71 Fed. Rep., 291).

(*k*) When an article has been so advanced by separate processes as to be adapted for a special purpose different from the original purpose, and to be

sold to a different class of persons, and to be known under special commercial designations, it is no longer included under the original commercial designation.—McLeod *v.* United States (C. C.), (75 Fed. Rep., 927).

(*a*) The application of labor to an article either by hand or by mechanism does not make the article necessarily a manufactured article within the meaning of the term as used in the tariff laws. Washing and scouring wool does not make the resulting wool a manufacture of wool. Cleaning and ginning cotton does not make the resulting cotton a manufacture of cotton.—Hartranft *v.* Weigmann (121 U. S., 615).

(*b*) It has been held in many cases, as that if "almonds and dried fruits," "canary birds," and at the present term in the case of "thread laces" and of "chocolate," that when an article is intended to be made dutiable by its specific designation it will not be affected by the general words of the same or another statute which would otherwise embrace it. This rule applies both to statutes reducing and to statutes increasing duties. Giving it such application here, we must hold that "artificial flowers" are not entitled to be classified as a manufacture of cotton.—Arthur *v.* Rheims (96 U. S., 143, 144).

(*c*) The mere fact of the application of labor to an article, either by hand or by mechanism, does not make it necessarily a "manufactured article" within the meaning of the tariff laws, unless the labor has been carried to such an extent that the article suffers a species of transformation and is changed into a new and different article, having a distinctive name, character, or use.—United States *v.* Semmer (41 Fed. Rep., 324) followed; Baumgarten *v.* Magone (C. C.), (50 Fed. Rep., 69).

(*d*) Cherry sirup held to be a nonenumerated manufactured article.—T. D. 23404, G. A. 5041.

(*e*) Rice-hull ashes are dutiable as unenumerated unmanufactured articles and not free by similitude to wood ashes.—T. D. 23633, G. A. 5111.

(*f*) Certain preparations of tallow, used not as an assistant or mordant, but simply for softening cotton cloth, are unenumerated manufactured articles.—DeRonde *v.* United States (113 Fed. Rep., 858) followed; T. D. 23664, G. A. 5121.

(*g*) Variously shaped articles of hone stone with one smooth surface designed and adapted for use in the series of processes in polishing marble, and not suitable for sharpening edge or sharp tools, are not entitled to free entry as hones or whetstones under paragraph 574, but are properly dutiable as nonenumerated manufactured articles under the provisions of this section.—T. D. 23986, G. A. 5204.

(*h*) Shells of ostrich eggs from which the meat has been extracted are nonenumerated unmanufactured articles.—T. D. 24054, G. A. 5229.

(*i*) Flint stones measuring about 4 inches in length, 3 in width, and 1 in thickness, partially ground and polished and designed to be used to impart a luster to surface-coated papers, are dutiable under this section as unenumerated manufactured articles and are not free of duty as flint, flints, or flint stones unground under paragraph 557.—T. D. 24071, G. A. 5233.

(*j*) Sulphur and cotton wicks (sulphur chief value), used in purifying liquor casks, are dutiable as unenumerated manufactured articles.—T. D. 24087, G. A. 5241.

(*k*) Violin rosin fastened into a hollow piece of wood and adhering to the sides thereof (rosin chief value) held to be an unenumerated manufactured article.—T. D. 24103, G. A. 5245.

(*a*) Certain marine glue pitch composed of vegetable and mineral bitumen and oils and resinous substances held to be dutiable as unenumerated manufactured articles.—T. D. 24117, G. A. 5248.

(*b*) Strips of woven cattle-hair felt, used for polishing glass, held to be dutiable under this provision.—T. D. 24510, G. A. 5358.

(*c*) Bean cake, bean stick, and potato cake held dutiable under this provision.—T. D. 24513, G. A. 5361.

(*d*) Nonmetallic magnesium tips or rods, used for holding incandescent candles in position, are dutiable under this provision.—T. D. 24737, G. A. 5452.

(*e*) Vegetable fibers assorted, dressed, cut into uniform lengths, and bunched, being intended for the use of brush makers, are dutiable under this section as unenumerated manufactured articles.—T. D. 24860, G. A. 5520.

(*f*) Ground talc, although sometimes known as French chalk, is not the article provided for by that name in paragraph 13, but is dutiable under this section as an unenumerated manufactured article.—T. D. 24864, G. A. 5521.

The following were held to be unenumerated manufactured articles:

(*g*) Bean flour.—T. D. 24904, G. A. 5534.

(*h*) Ground oil cake or cotton-seed meal.—T. D. 25167, G. A. 5628.

(*i*) Blanco.—T. D. 25175, G. A. 5636.

(*j*) So-called Arabic cooling compound, composed chiefly of carbonate of lime and sometimes with a substantial admixture of red oxide of iron.—T. D. 25383, G. A. 5710.

(*k*) Snowshoes made of wood and rawhide (rawhide chief value).—T. D. 25491, G. A. 5749.

(*l*) Bone grease produced from bone, unfiltered and unpressed.—T. D. 25550, G. A. 5777.

(*m*) Sealing wax.—T. D. 25595, G. A. 5791.

(*n*) So-called beacon ale, an unfermented nonalcoholic beverage made from an infusion of hops diluted with water and sweetened.—T. D. 25748, G. A. 5840.

(*o*) So-called feather bristles manufactured from quills, used with hog bristles in making brushes.—T. D. 25821, G. A. 5861.

(*p*) Stove polish composed wholly or chiefly of plumbago.—T. D. 25862, G. A. 5872.

(*q*) Hone stone not yet manufactured into hones or stones.—T. D. 26087, G. A. 5940.

(*r*) Flint polishing stones, rounded and polished, with the edges beveled.—T. D. 26603, G. A. 6106.

(*s*) Sour cream.—T. D. 26720, G. A. 6152.

(*t*) Gum tragasol.—T. D. 26732, G. A. 6158.

(*u*) Gallilith umbrella handles.—T. D. 26733, G. A. 6159.

(*v*) Mizuame.—T. D. 26846, G. A. 6198.

(*w*) Sichel glue.—T. D. 26854, G. A. 6206.

(*x*) Extract of Persian berries.—T. D. 27054, G. A. 6272.

(*y*) Watch pockets, etc., made of seeds strung on cotton thread.—T. D. 27257, G. A. 6332.

(*z*) Tree bark flattened out by hammering.—T. D. 27291, G. A. 6341.

(*aa*) Factis truss pads.—T. D. 27383, G. A. 6375.

(*bb*) Artificial horsehair.—T. D. 27442, G. A. 6387.

(*a*) Thick soy.—T. D. 27455, G. A. 6392.

(*b*) Wood charcoal.—T. D. 27610, G. A. 6440.

(*c*) Semolino.—T. D. 27648, G. A. 6456.

(*d*) Brazilian cement.—T. D. 27714, G. A. 6477.

(*e*) Gallilith.—T. D. 27822, G. A. 6514.

(*f*) Thick soy.—T. D. 27944, G. A. 6550.

(*g*) Almond meal not ready for use as a toilet article.—T. D. 27965, G. A. 6555.

(*h*) Chlorophyll.—T. D. 28018, G. A. 6560.

(*i*) Maraschino water.—Leerberger *v.* United States (141 Fed. Rep., 1023; T. D. 25871), reversing T. D. 24715, G. A. 5437, followed; T. D. 26052, G. A. 5926.

(*j*) Wooden pencils filled with soap, for cleaning eyeglasses (soap chief value). United States *v.* American Express Company (136 Fed. Rep., 594; T. D. 26192), affirming 131 id., 656; T. D. 25365, and T. D. 24881, G. A. 5528.

(*k*) Bakery products in the form of biscuits, thin wafers, fancy forms, etc., composed of pastry.—United States *v.* Meadows (154 Fed. Rep., 1004; T. D. 28004), affirming 147 Fed. Rep., 757; T. D. 27448, and T. D. 25731, G. A. 5830, followed; T. D. 28172, G. A. 6591.

(*l*) Ground gas-retort carbon.—T. D. 28252, G. A. 6623.

(*m*) Persian berry extract.—United States *v.* Berlin Aniline Works, and Berlin Aniline Works *v.* United States (154 Fed. Rep., 925; T. D. 28280) followed; T. D. 28372, G. A. 6653.

(*n*) Soluble grease made from tallow.—T. D. 26592, G. A. 6103.

(*o*) Japanese sake.—United States *v.* Nishimiya (137 Fed. Rep., 396; T. D. 26155), affirming 131 Fed. Rep., 650; T. D. 25386, and overruling in effect T. D. 24410, G. A. 5334.

(*p*) Bone size.—Sheldon *v.* United States (127 Fed. Rep., 494; T. D. 24950).

(*q*) Fruits in spirits (Act of 1894).—T. D. 27276, G. A. 6334.

(*r*) Persian berry extract.—United States *v.* Berlin Aniline Works and Berlin Aniline Works *v.* United States (154 Fed. Rep., 925; T. D. 28280) followed; T. D. 28403, G. A. 6660.

(*s*) Carbon disks used in electrical instruments.—Swedish-American Telephone Company *v.* United States (T. D. 28582, suit 1671), reversing T. D. 25765, G. A. 5846, followed; T. D. 28510, G. A. 6679.

(*t*) So-called magnesia rings.—Crawford *v.* United States, T. D. 28539.

(*u*) Floral waters.—T. D. 27600, G. A. 6436, affirmed without opinion in Burr *v.* United States (T. D. 28540).

(*v*) Stone lanterns.—Vantine *v.* United States (Fed. Rep., ; T. D. 28543).

(*w*) Dead hares, undressed, are unenumerated unmannfactured articles.—T. D. 27646, G. A. 6454.

(*x*) Rhodium is an unenumerated unmanufactured article.—T. D. 28200, G. A. 6601.

Sec. 7. That each and every imported article, not enumerated in this Act, which is similar, either in material, quality, texture, or the use to which it may be applied, to any article enumerated in this Act as chargeable with duty, shall pay the same rate of duty which is levied on the enumerated article which it most resembles in any of the par-

ticulars before mentioned; and if any nonenumerated article equally resembles two or more enumerated articles on which different rates of duty are chargeable, there shall be levied on such nonenumerated article the same rate of duty as is chargeable on the article which it resembles paying the highest rate of duty; and on articles not enumerated, manufactured of two or more materials, the duty shall be assessed at the highest rate at which the same would be chargeable if composed wholly of the component material thereof of chief value; and the words "component material of chief value," wherever used in this Act, shall be held to mean that component material which shall exceed in value any other single component material of the article; and the value of each component material shall be determined by the ascertained value of such material in its condition as found in the article. If two or more rates of duty shall be applicable to any imported article, it shall pay duty at the highest of such rates.

1897

SEC. 4. That each and every imported article, not enumerated in this Act, which is similar, either in material, quality, texture, or the use to which it may be applied, to any article enumerated in this Act as chargeable with duty shall pay the same rate of duty which is levied on the enumerated article which it most resembles in any of the particulars before mentioned; and if any nonenumerated article equally resembles two or more enumerated articles on which different rates of duty are chargeable, there shall be levied on such nonenumerated article the same rate of duty as is chargeable on the article which it resembles paying the highest rate of duty; and on articles not enumerated, manufactured of two or more materials, the duty shall be assessed at the highest rate at which the same would be chargeable if composed wholly of the component material thereof of chief value; and the words "component material of chief value," wherever used in this Act, shall be held to mean that component material which shall exceed in value any other single component material of the article; and the value of each component material shall be determined by the ascertained value of such material in its condition as found in the article. If two or more rates of duty shall be applicable to any imported article, it shall pay duty at the highest of such rates.

1894

SEC. 5. That each and every imported article, not enumerated in this Act, which is similar, either in material, quality, texture, or the use to which it may be applied, to any article enumerated in this Act as chargeable with duty shall pay the same rate of duty which is levied on the enumerated article which it most resembles in any of the particulars before mentioned; and if any nonenumerated article equally resembles two or more enumerated articles on which different rates of duty are chargeable there shall be levied on such nonenumerated article the same rate of duty as is chargeable on the article which it resembles paying the highest rate of duty; and on articles not enumerated, manufactured of two or more materials, the duty shall be assessed at the highest rate at which the same would be chargeable if composed wholly of the component material thereof of chief value; and the words "component material of chief value," wherever used in this Act, shall be held to mean that component material which shall exceed in value any other single component material of the article; and the value of each component material shall be determined by the ascertained value of such material in its condition as found in the article. If two or more rates of duty shall be applicable to any imported article it shall pay duty at the highest of such rates.

1890

SEC. 2499. There shall be levied, collected, and paid on each and every nonenumerated article, which bears a similitude, either in material, quality, texture, or the use to which it may be applied, to any article enumerated in this title as chargeable with duty, the same rate of duty which is levied and charged on the enumerated article which it most resembles in any of the particulars before mentioned; and if any nonenumerated article equally resembles two or more enumerated articles on which different rates are chargeable, there shall be levied, collected, and paid on such nonenumerated article the same rate of duty as is chargeable on the article which it resembles paying the highest duty;

1883

and on all articles manufactured from two or more materials the duty shall be assessed at the highest rates at which *the component material of chief value* may be chargeable. *If two or more rates of duty should be applicable to any imported article, it shall be classified for duty under the highest of such rates: Provided, That nonenumerated articles similar in material and quality and texture, and the use to which they may be applied, to articles on the free list, and in the manufacture of which no dutiable materials are used, shall be free.*

DECISIONS UNDER THE VARIOUS TARIFF ACTS.

(*a*) In order to obtain the benefit of the similitude clause, the importer must specifically mention it in his protest.—Hahn *v.* Ehrhardt (78 Fed. Rep., 620), and United States *v.* Dearberg (143 Fed. Rep., 472; T. D. 27008), reversing 135 Fed. Rep., 245; T. D. 25782. [Circuit Court of Appeals, second circuit.]

(*b*) In order to obtain the benefit of the similitude clause, the importer need not expressly refer to it in his protest. It is sufficient if he claims the merchandise to be dutiable under the proper paragraph of the tariff law, without expressly pleading this clause.—In re Guggenheim (112 Fed. Rep., 517). [Circuit Court of Appeals, third circuit.]

(*c*) To bring an article within the purview of the similitude clause it is enough if there exists a substantial similitude in any one of the particulars mentioned—material, quality, texture, or use—and ferrochrome is dutiable by similitude as ferromanganese because they look alike and they are similar in quality and use, notwithstanding the fact that they produce different results and are not applied at the same stage of the process of making steel.—United States *v.* Roessler (137 Fed. Rep., 770; T. D. 26127).

(*d*) An unenumerated article which was found to resemble equally two enumerated articles, one of vegetable the other of animal origin, in the particulars of texture, quality, and use, was held to be classifiable by similitude to the former rather than the latter, because it was made from a vegetable product.—Hardt, Von Bernuth & Company *v.* United States (146 Fed. Rep., 61; T. D. 27028).

(*e*) The similitude clause does not apply to merchandise resembling articles on the free list.—T. D. 23633, G. A. 5111.

(*f*) Extract of nutgalls, though containing tannin as a component part, is not "similar in material" to tannin within the meaning of this section.—United States *v.* Proctor (145 Fed. Rep., 126; T. D. 27115).

(*g*) A mechanical mixture of borax and boracic acid was held to be dutiable at the same rate as either borax or boracic acid, according to which is the component material of chief value, by virtue of this provision.—Levi *v.* United States (126 Fed. Rep., 420; T. D. 25050), affirming T. D. 24215, G. A. 5276.

(*h*) In ascertaining the component material of chief value in an article composed of two or more materials, the respective values of the materials shall be taken in their condition as it is prior to their being put together to make the article. Catheters, made of a cotton cone covered over with a coating of varnish by hand, the value of the labor bestowed in applying the varnish greatly exceeding any other element in the cost of the articles, are dutiable nevertheless as manufactures in chief value of cotton for the reason that as the two materials came to the hands of the manufacturer the cotton exceeded the varnish in value. The amount of labor bestowed on any of the materials during the process of manufacture is not to be considered in ascertaining the relative value of the materials for tariff purposes.—United States *v.* Johnson (154 Fed.

Rep., 39; T. D. 28007), reversing 146 id., 148; T. D. 27185, and affirming in effect T. D. 26609, G. A. 6112.

(*a*) In ascertaining the component material of chief value in imported merchandise the value shall be determined by the value of the material in its condition as it is found in the articles; and in respect to woven fabrics having a silk warp and a cotton weft, the operation of warping the silk is held to be preliminary to the process of weaving and not a part thereof. Hence, it was improper to apportion the cost of warping the silk between the silk and cotton in order to determine the chief component. It was a part of the value of the silk threads alone.—United States *v.* Hoeninghaus (137 Fed. Rep., 478; T. D. 26125), affirming 131 id., 570; T. D. 25364, and reversing G. A. 5335, T. D. 24423.

(*b*) The provision herein that where two or more rates of duty are applicable to imported merchandise it shall pay duty at the highest of such rates, does not apply in a case in which one of two applicable rates is specific and the other is ad valorem, for, owing to fluctuations in the market, it is not possible to say that one of such rates is at all times higher than the other.—Loggie *v.* United States (137 Fed. Rep., 813; T. D. 26340).

(*c*) In determining the material of chief value in articles that are composed of several materials, the value of the various materials should be taken at the time they were put together to form the completed article.—T. D. 24843, G. A. 5509, and T. D. 24856, G. A. 5516.

(*d*) Sausages in which meat is the component material of chief value, held to be dutiable at the same rate as prepared meat by virtue of this provision.—T. D. 25498, G. A. 5756.

(*e*) "Hausen's oatmeal-cocoa," a preparation of cocoa and oatmeal, cocoa being the component material of chief value, held to be a nonenumerated article composed of two materials and dutiable by virtue of this section at the rate applicable to its component of chief value, which is prepared of manufactured cocoa, subject to a duty of 50 per cent under paragraph 281.—T. D. 26801, G. A. 6178.

(*f*) Lactic ferment, in chief value of sugar of milk, held to be dutiable as sugar of milk.—T. D. 26862, G. A. 6209.

(*g*) A fabric with a cotton yarn weft and a warp of flax jute yarn mixed should be regarded as composed of three components and duty assessed according to the most valuable single component.—T. D. 27155, G. A. 6296.

(*h*) Drilled pearls, unassorted and unmatched and of various sizes, colors, and qualities, but not set or strung, are dutiable by similitude to pearls in their natural state not strung or set.—Tiffany *v.* United States (112 Fed. Rep., 672), followed; T. D. 23751, G. A. 5149.

(*i*) Agar-agar, Japanese isinglass, is dutiable by similitude as isinglass.—T. D. 24053, G. A. 5228.

(*j*) Chinese bombs, composed of gunpowder and bamboo, are not dutiable by similitude to fire crackers when bamboo is the chief value.—T. D. 24083, G. A. 5237.

(*k*) Artificial silk braid held dutiable as silk braid by similitude.—T. D. 24323, G. A. 5310.

(*l*) In order that the similitude clause may apply, it is only necessary that a substantial similarity shall exist in any one of the particulars mentioned in the statute and not in two or more.—Hahn *v.* United States (121 Fed. Rep., 152), reversing T. D. 23432, G. A. 5053, followed; T. D. 24433, G. A. 5339.

(*m*) So-called bok ale as beer.—T. D. 25172, G. A. 5633.

(*a*) So-called beacon ale is not similar to beer.—T. D. 25748, G. A. 5840.

(*b*) The similitude clause can not be applied so as to bring under such a provision as "manufactures of horn" umbrella handles made of a substance altogether different from horn in material, quality, and texture, simply because there are some umbrella handles made of horn.—T. D. 26733, G. A. 6159.

(*c*) Where an importer intends to make the contention that his merchandise is dutiable by virtue of the similitude clause, it is necessary that he should state the fact in his protest. A protest claiming an article to be dutiable under the proper paragraph of the tariff act, but which fails to refer to the similitude clause, is insufficient to raise the question whether the article should have been classified under the paragraph cited by virtue of the similitude clause.—United States *v.* Dearberg (143 Fed. Rep., 472; T. D. 27008), reversing 135 id., 245; T. D. 25782, followed; T. D. 27252, G. A. 6327.

(*d*) This provision does not apply in a case where it is impracticable to determine the rate applicable to the chief component, as, for instance, in the case of thick soy in which sugar is the most valuable component, but has been so changed in condition by its admixture with other articles as to make impossible the ascertainment of its color and polariscopic test.—T. D. 27455, G. A. 6392.

(*e*) Feather boas held to be dutiable at the same rate as feathers "dressed, colored, or otherwise advanced in any manner," under paragraph 425, tariff act of 1897.—T. D. 27673, G. A. 6467; affirmed in Legg *v.* United States (154 Fed. Rep., 858; T. D. 28260).

(*f*) Thick soy held not to be similar to sauce in the statutory particulars.—T. D. 27944, G. A. 6550.

(*g*) Where the classification of an article depends upon the component material of chief value therein, the value of the different materials should be taken at the time they are assembled ready to be put together, and the cost of the labor applied to any of the materials in the process of putting them together should be disregarded.—T. D. 28045, G. A. 6568.

(*h*) The cost of the labor incident to putting materials together to make a completed article is not part of the value of such materials.—T. D. 28048, G. A. 6571.

(*i*) Ramie sliver or rovings held to be dutiable by similitude to cotton sliver or rovings.—T. D. 28176, G. A. 6595.

(*j*) A finding under this section that a nonenumerated article is similar, either in material, quality, texture, or use, to an article enumerated in the tariff does not place such nonenumerated article in the category of the enumerated article which it resembles for all purposes in the administration of the law, but only for the purpose of making it subject to the same rate of duty.—T. D. 25332, G. A. 5690; affirmed in U. S. *v.* Gonsalves et al. T. D. 26737.

(*k*) A mixture of castor and olive oils and oleic acid (castor oil chief value) is held dutiable at the same rate as its chief component.—T. D. 25410, G. A. 5718; affirmed without opinion in Isaacs *v.* United States (suit 3627, T. D. 27773).

(*l*) Alizarine assistant manufactured from castor oil, sulphuric acid, and soda, and used as a mordant by calico printers, the principal ingredient being castor oil, is dutiable at 80 cents per gallon under this section, that being the duty on castor oil, and is not dutiable at 25 per cent as a chemical compound nor at 20 per cent as a nonenumerated article.—Lloyd *v.* McWilliams (31 Fed. Rep., 261).

(*a*) Old india-rubber shoes, invoiced as "rubber scrap" and entered as "scrap rubber," are exempt from duty under the similitude clause as being substantially crude rubber, they having lost their commercial value as articles composed of india rubber, or india-rubber fabrics, or india-rubber shoes, and they are not dutiable as articles composed of india rubber.—Cadwalader *v.* Jessup & Moore (149 U. S., 350).

(*b*) Goods imported in 1881 and being classified as bearing a similitude to manufactures composed wholly or in part of the hair of the alpaca, goat, or other like animals, and duty paid at 50 cents per pound and 35 per cent, the importer protested that the goods were composed of hair and cotton only, and as such should pay a duty of 35 per cent as a nonenumerated article, being the highest rate of duty which any of the component materials pay. In an action to recover, held, that this protest was defective in that it failed to point out or suggest in any way the provision which actually controlled, and in effect only raised the question which of two clauses, under one or the other of which it was assumed the importation came, should govern as being most applicable.—Herrman *v.* Robertson (152 U S., 521).

(*c*) This section does not require that the resemblance should be in all of the four particulars mentioned; but the similitude must be a substantial one, importing not merely adaptability to sale as a substitute, but referring rather to the employment of the article or its effect in producing results.—Weilbacher *v.* Merritt (37 Fed. Rep., 85).

(*d*) The similitude must be a substantial similitude, not merely an adaptability to sale as a substitute for the latter article, but representing either its employment or its effects in producing a result.—Sykes *v.* Magone (C. C.), (38 Fed. Rep., 494).

(*e*) Such also must be the resemblance that a nonenumerated manufactured article must equally bear to two or more enumerated articles on which different rates of duty are chargeable in order to subject the former article to the same rate of duty as is chargeable on one of the latter articles, which it resembles, paying the highest rate.—Id.

(*f*) This provision applies to manufactured articles composed partly of metal and partly of paper, the latter being the material of chief value.—Hohenstein *v.* Hedden (C. C.), (38 Fed. Rep., 94).

(*g*) A nonenumerated article, if found to bear a substantial similitude to an enumerated article, either in material, quality, texture, or use to which it is applied, is made by this section liable to the duty imposed upon the enumerated article.—Arthur *v.* Fox (108 U. S., 125).

(*h*) A nonenumerated article composed of cow hair and cotton, an imitation of sealskin and used for manufacturing hats and caps, held dutiable by similitude as articles of goats' hair and cotton.—Id.

(*i*) To place an article among those designated as enumerated so as to take it out of the operation of the similitude clause, it is not necessary that it should be specifically mentioned.—Arthur *v.* Butterfield (125 U. S., 70, 76).

(*j*) When an importer intends to rely upon the similitude clause for the purpose of identifying his merchandise with some enumerated article and means to place his objection upon the ground that the collector has not given due effect to that provision, he should state the fact in his protest, and if he fails to do so his objection is not stated distinctly and specifically. A protest claiming that the articles were dutiable under the provisions imposing a duty on precious stones is insufficient to raise the question whether such articles should

have been classified as precious stones by force of the similitude clause.—Hahn *v.* Erhardt (C. C. A.), (78 Fed. Rep., 620).

(*a*) This is a similitude in all four of the particulars mentioned.—Lazard *v.* Magone (C. C.), (40 Fed. Rep., 662).

(*b*) The similarity required is only a substantial similarity in any one of the four particulars therein named and not as to all of them.—Weilbacher *v.* Merritt (37 Fed. Rep., 85), followed; T. D. 18872, G. A. 4069.

(*c*) In determining the question of substantial similarity of any given article to a class of articles specified, it is proper to take into consideration any or all of the articles embraced in the specified class.—Erhardt *v.* Steinhardt (153 U. S., 177), followed; T. D. 18872, G. A. 4069.

(*d*) To place an article among those designated as enumerated so that it does not come within the operation of the similitude clause it is not necessary that it should be specifically mentioned.—In re Wise (C. C.), (93 Fed. Rep., 443).

(*e*) It is not necessary for the collector to expressly invoke the similitnde clause, it being sufficient if his classification is justified under the rules laid down by the courts.—T. D. 20210, G. A. 4294.

(*f*) To entitle an importer to the benefit of the similitude clause on appeal from the collector, that clause must be claimed in the protest.—T. D. 22161, G. A. 4699.

(*g*) To constitute similarity in use, the uses of the two need not be identical or interchangeable.—United States *v.* Dana (C. C. A.), (99 Fed. Rep., 433).

(*h*) A nonenumerated article is to be classified for duty under the similitude clause, where the required similitude exists, rather than under the general residuary clause.—Hahn *v.* United States (C. C. A.), (100 Fed. Rep., 635).

(*i*) The act of 1883 changed R. S. 2499 so as to read, "on all articles manufactured from two or more materials the duty shall be assessed at the highest rates at which the component material of chief value may be chargeable," instead of reading that "on all articles manufactured from two or more materials the duty shall be assessed at the highest rates at which any of its component parts may be chargeable," and that new provision was applicable to this case, although the act of 1883, section 6, also provided that "if two or more rates of duty should be applicable to any imported article it shall be classified for duty under the highest of such rates.—Liebenroth *v.* Robertson (144 U. S., 35).

(*j*) This last provision was not properly applicable under R. S. 2499 to an article "manufactured from two or more materials," and it has sufficient scope if applied to articles not manufactured from two or more materials, but still prima facie subject to "two or more rates of duty."—Id.

(*k*) Photograph albums made of paper with leather metal clasps held to be manufactures of paper and not of leather.—Id.

(*l*) Similitude is a fact, and when found by the Board of General Appraisers, upon competent evidence, on a proper issue, the finding should not be disturbed. But whether there was any occasion in the particular instance for resorting to the similitude section is a question of law for the court to determine.—United States *v.* Hahn (C. C.), (91 Fed. Rep., 755).

(*m*) Whether an article not specifically enumerated bears a similitude in material, quality, texture, or use to one which is enumerated is a question which the jury must determine.—Gamble *v.* Mason (7 Am. Law Reg., 178; 42 Hunt Mer. Mag., 589; 9 Fed. Cas., 1140).

(*a*) The question of similitude is one of fact for the jury.—Herrman *v.* Arthur (127 U. S., 363, 370).

(*b*) Goods made of calf hair and cotton were imported in November, 1876. The collector assessed duty at 50 cents a pound and 35 per cent, as upon goods made of wool, hair, and cotton. The goods contained no wool. The importer protested that the goods were a manufacture of cow and calf hair and cotton, and liable under the similitude clause to a duty of 35 per cent as partly manufactured of cotton, or else to a duty of 30 per cent as haircloth, etc. In an action to recover the excess duty paid, the defendant sought to support the exaction of the duties under the similitude clause. *Held*, that this was a proper proceeding under the pleading.—Herman *v.* Arthur (127 U. S., 363).

(*c*) The court below having directed a verdict for the defendant, this court reversed the judgment on the ground that the question of similitude was one of fact which should have been submitted to the jury, as it appeared that the goods were of inferior value and material as compared with the goods to which it was claimed they bore a similitude.—Id.

(*d*) This section applies only in cases where an article was not specially provided for.—Lottimer *v.* Lawrence (1 Blatchf., 613; 15 Fed. Cas., 928).

(*e*) This section is still in force (1858) and is embodied in the act of 1857.—Gamble *v.* Mason (7 Am. Law Reg., 178; 42 Hunt Mer. Mag., 589; 9 Fed. Cas., 1140).

(*f*) This section is not repealed by the act of 1864.—Cohen *v.* Phelps (2 Sawy., 530; 19 Int. Rev. Rec., 67; 6 Fed. Cas., 17).

(*g*) This section being still in force, it affords a rule of construction in determining under which head of articles specifically enumerated in the act of 1864 articles not specifically mentioned by name in said act are to be classed.—Cohen *v.* Phelps (2 Sawy., 530; 19 Int. Rev. Rec., 67; 6 Fed. Cas., 17).

(*h*) The effect of this section is not to impose a duty on an article not provided for by the act of 1846 or a different duty from that act, but it simply gives a rule of construction to determine under which schedule of the act of 1846 a given article shall be ranged. This section is not repealed by the act of 1846.—Morlot *v.* Lawrence (1 Blatchf., 608; 17 Fed. Cas., 770).

(*i*) Under the provisions of this act it is not contemplated that nonenumerated articles should in every particular bear a similitude to an enumerated article.—Boker *v.* Redfield (40 Hunt Mer. Mag., 705; 3 Fed. Cas., 808).

(*j*) Evidence tending to show that a nonenumerated article resembles essential oil in the use to which it is put, as a marketable commodity, more than anything else, falls short of the requisitions of this section.—Murphy *v.* Arnson (96 U. S., 131).

(*k*) When we speak of manufactures of wood, of leather, or of iron, we refer to articles that have those substances especially for their component parts and not to articles in which they have lost their form entirely, and have become chemical ingredients of new forms.—Meyer *v.* Arthur (91 U. S., 570); cited in Murphy *v.* Arnson (96 U. S., 131, 134).

(*l*) Nitrobenzole, being a manufacture from benzole and nitric acid and a nonenumerated article, is dutiable under this section.—Murphy *v.* Arnson (96 U. S., 131).

(*m*) This section applies only to nonenumerated articles.—Arthur *v.* Sussfield (96 U. S., 128).

(*n*) This section was not designed to levy duties but to check fraudulent evasions or prevent doubts in the execution of the tariff laws, and it is not repealed by the tariff act of 1846.—Stuart *v.* Maxwell (16 How., 150).

(*a*) Goods made of mixed material are not dutiable under the mixed material clause if they come properly within any other description found in the tariff acts.—Solomon *v.* Arthur (102 U. S., 208); Fisk *v.* Arthur (103 U. S., 431).

Sec. 8. That all articles of foreign manufacture, such as are usually or ordinarily marked, stamped, branded, or labeled, and all packages containing such or other imported articles, shall, respectively, be plainly marked, stamped, branded, or labeled in legible English words in a conspicuous place, so as to indicate the country of their origin and the quantity of their contents; and until so marked, stamped, branded, or
1897 labeled they shall not be delivered to the importer. Should any article of imported merchandise be marked, stamped, branded, or labeled so as to indicate a quantity, number, or measurement in excess of the quantity, number, or measurement actually contained in such article, no delivery of the same shall be made to the importer until the mark, stamp, brand, or label, as the case may be, shall be changed so as to conform to the facts of the case.

SEC. 5. That all articles of foreign manufacture, such as are usually or ordinarily marked, stamped, branded, or labeled, and all packages containing such or other imported articles, shall, respectively, be plainly marked, stamped, branded, or labeled in legible English words, so as to indicate the country of their origin and the quantity of their contents;
1894 and until so marked, stamped, branded, or labeled they shall not be delivered to the importer should any article of imported merchandise be marked, stamped, branded, or labeled so as to indicate a quantity, number, or measurement in excess of the quantity, number, or measurement actually contained in such article, no delivery of the same shall be made to the importer until the mark, stamp, brand, or label, as the case may be, shall be changed so as to conform to the facts of the case.

SEC. 6. That on and after the first day of March, eighteen hundred and ninety-one, all articles of foreign manufacture, such as are usually or ordinarily marked, stamped, branded, or labeled, and all packages
1890 containing such or other imported articles, shall, respectively, be plainly marked, stamped, branded, or labeled in legible English words, so as to indicate the country of their origin; and unless so marked, stamped, branded, or labeled they shall not be admitted to entry.

1883 [No corresponding provision.]

DECISIONS UNDER VARIOUS TARIFF ACTS.

(*b*) The marking, stamping, etc., of imported merchandise is a duty cast upon the importer, and a regulation (T. D. 20178) exacting compensation for such marking, etc., or supervision of the same by customs officials equal to the salary of the officials for the time so employed, no such charge to be less than one-fourth of a day, is not excessive and is valid.—T. D. 22496, G. A. 4767.

1897 [Sections 9 and 10 relate to internal-revenue matters exclusively.]

Sec. 11. That no article of imported merchandise which shall copy or simulate the name or trade-mark of any domestic manufacture or manufacturer, or which shall bear a name or mark, which is calculated to induce the public to believe that the article is manufactured in the United States, shall be admitted to entry at any custom-house of the United States. And in order to aid the officers of the customs in en-
1897 forcing this prohibition, any domestic manufacturer who has adopted trade-marks may require his name and residence and a description of his trade-marks to be recorded in books which shall be kept for that purpose in the Department of the Treasury, under such regulations as the Secretary of the Treasury shall prescribe, and may furnish to the Department facsimiles of such trade-marks; and thereupon the Secretary of the Treasury shall cause one or more copies of the same to be transmitted to each collector or other proper officer of the customs.

Sec. 6. That no article of imported merchandise which shall copy or simulate the name or trade-mark of any domestic manufacture or manufacturer shall be admitted to entry at any custom-house of the United States. And in order to aid the officers of the customs in enforcing this prohibition any domestic manufacturer who has adopted trade-marks may require his name and residence and a description of his trade-marks
1894 to be recorded in books which shall be kept for that purpose in the Department of the Treasury under such regulations as the Secretary of the Treasury shall prescribe, and may furnish to the Department facsimiles of such trade-marks; and thereupon the Secretary of the Treasury shall cause one or more copies of the same to be transmitted to each collector or other proper officer of the customs.

Sec. 7. That on and after March first, eighteen hundred and ninety-one, no article of imported merchandise which shall copy or simulate the name or trade-mark of any domestic manufacture or manufacturer, shall be admitted to entry at any custom-house of the United States. And in order to aid the officers of the customs in enforcing this prohibition any domestic manufacturer who has adopted trade-marks may require
1890 his name and residence and a description of his trade-marks to be recorded in books which shall be kept for that purpose in the Department of the Treasury under such regulations as the Secretary of the Treasury shall prescribe, and may furnish to the Department facsimiles of such trade-marks; and therenpon the Secretary of the Treasury shall cause one or more copies of the same to be transmitted to each collector or other proper officer of the customs.

1883 [No corresponding provision.]

Sec. 12. That all materials of foreign production which may be necessary for the construction of vessels built in the United States for foreign account and ownership, or for the purpose of being employed in the foreign trade, including the trade between the Atlantic and Pacific ports of the United States, and all such materials necessary for the building of their machinery, and all articles necessary for their outfit and equipment, may be imported in bond under such regulations as the Secretary of the
1897 Treasury may prescribe; and upon proof that such materials have been used for such purposes no duties shall be paid thereon. But vessels receiving the benefit of this section shall not be allowed to engage in the coastwise trade of the United States more than two months in any one year except upon the payment to the United States of the duties of which a rebate is herein allowed: *Provided*, That vessels built in the United States for foreign account and ownership shall not be allowed to engage in the coastwise trade of the United States.

SEC. 7. That all materials of foreign production which may be necessary for the construction of vessels built in the United States for foreign account and ownership or for the purpose of being employed in the foreign trade including the trade between the Atlantic and Pacific ports of the United States, and all such materials necessary for the building of their machinery, and all articles necessary for their outfit and equipment, after the passage of this Act, may be imported in bond under such regu-
1894 lations as the Secretary of the Treasury may prescribe; and upon proof that such materials have been used for such purposes no duties shall be paid thereon. But vessels receiving the benefit of this section shall not be allowed to engage in the coastwise trade of the United States more than two months in any one year except upon the payment to the United States of the duties of which a rebate is herein allowed: *Provided*, That vessels built in the United States for foreign account and ownership shall not be allowed to engage in the coastwise trade of the United States.

SEC. 8. That all lumber, timber, hemp, manila, wire rope, and iron and steel rods, bars, spikes, nails, plates, tees, angles, beams, and bolts and copper and composition metal which may be necessary for the construction and equipment of vessels built in the United States for foreign account and ownership or for the purpose of being employed in the foreign trade, including the trade between the Atlantic and Pacific ports of the United States, after the passage of this act, may be imported in

1890 bond, under such regulations as the Secretary of the Treasury may prescribe; and upon proof that such materials have been used for such purpose no duties shall be paid thereon. But vessels receiving the benefit of this section shall not be allowed to engage in the coastwise trade of the United States more than two months in any one year, except upon the payment to the United States of the duties on which a rebate is herein allowed: *Provided*, That vessels built in the United States for foreign account and ownership shall not be allowed to engage in the coastwise trade of the United States.

SEC. 2510. All lumber, timber, hemp, manila, wire rope, and iron and steel rods, bars, spikes, nails, and bolts, and copper and composition metal which may be necessary for the construction and equipment of vessels built in the United States for foreign account and ownership or for the purpose of being employed in the foreign trade, including the trade between the Atlantic and Pacific ports of the United States, after the passage of this act, may be imported in bond, under such regulations
1883 as the Secretary of the Treasury may prescribe; and upon proof that such materials have been used for such purpose, no duties shall be paid thereon. But vessels receiving the benefit of this section shall not be allowed to engage in the coastwise trade of the United States more than two months in any one year, except upon the payment to the United States of the duties on which a rebate is herein allowed: *Provided*, That vessels built in the United States for foreign account and ownership shall not be allowed to engage in the coastwise trade of the United States.

DECISIONS UNDER VARIOUS TARIFF ACTS.

(*a*) Section 12, act of 1897, must be confined to vessels of the same owner detained in a port of the United States.—T. D. 22450, G. A. 4754.

(*b*) It is doubtful whether a refrigerating plant can be properly deemed part of the equipment of a vessel when it is not shown to be the property of the owners of the vessel.—Id.

(*c*) There seems to be no law admitting to free entry articles of ship's equipment imported for a foreign-built vessel sailing under a foreign register.—Id.

(*d*) Materials admitted free under section 7, act of 1894, and this section for use in the construction or equipment of a vessel employed in the foreign trade do not become dutiable when such vessel makes a coastwise voyage of more than two months' duration after the materials exempted had become worn out or had ceased to be serviceable or useful for the purposes for which they were used.—T. D. 22986, G. A. 4914.

(*e*) Where it is shown that the life of imported metal sheathing on a vessel and its effectiveness does not continue longer than from two and one-half to three years, duties will not accrue on sheathing which has been in use for more than four years at the time the vessel undertakes a coastwise voyage, notwithstanding the owner has allowed it to remain on the vessel.—In re Spreckles & Bros. Co. (104 Fed. Rep., 879), reversing T. D. 17646, G. A. 3694, followed; T. D. 22986, G. A. 4914.

(*f*) So-called "light-houses" to be used in the construction and equipment of the ship *Shenandoah*, being built by Sewell & Co., held not to be free under section 8, act of 1890.—T. D. 10662, G. A. 246.

(*g*) The Treasury Department in its construction of section 8, act of 1890, and R. S. 2513, of which it is virtually a reenactment, having customarily allowed the cancellation of the duty charged against a vessel whenever it was made to appear that the article against which it was charged had become unserviceable, a shipowner, under such rulings, should be allowed a cancellation of the duty on metal sheathing used on the wooden hull of his vessel, on

his application therefor, in contemplation of coastwise voyage, when such sheathing has been in constant use for more than four years, and when it is shown that the life of such metal sheathing and its effectiveness does not continue longer than from two and one-half to three years, notwithstanding he has allowed it to remain on the vessel and accepted the consequent lower rating. Reversing the board.—In re J. D. Spreckels & Bros. Co. (C. C.), (104 Fed. Rep., 879).

(*a*) Section 10, act of June 6, 1872, does not apply to materials used in the construction of a merchant vessel built in the United States for the Japanese Government and employed by it for service between Japanese ports and not documented as an American vessel. Such materials are not free.—Russell *v.* United States (15 Blatchf., 26; 21 Fed. Cas., 65).

(*b*) The term "foreign trade," as used in section 10, act of June 6, 1872 (17 Stat., 230), includes trade between the Atlantic and Pacific ports of the United States.—United States *v.* Patten (Holmes, 421; 27 Fed. Cas., 460).

(*c*) The term "coastwise trade," as used in this section, does not include trade between the Atlantic and Pacific ports of the United States.—Id.

(*d*) An American vessel previously engaged exclusively in the foreign trade was repaired at Boston and thence sailed in ballast, via New York, for San Francisco for a cargo for Europe, and thereafter was engaged exclusively in foreign trade. In an action by the United States to recover duties on articles of foreign production withdrawn from the bonded warehouse in Boston under section 10, act of June 6, 1872, and used in repairing, held that the vessel was engaged exclusively in foreign trade and had not, by the voyage to San Francisco, engaged in the coastwise trade within the meaning of those terms as used in said section, and that the articles withdrawn from bond and used in repairing were exempt from duty.—Id.

Sec. 13. That all articles of foreign production needed for the repair of American vessels engaged in foreign trade, including the trade between
1897 Atlantic and Pacific ports of the United States, may be withdrawn from bonded warehouses free of duty, under such regulations as the Secretary of the Treasury may prescribe.

SEC. 8. That all articles of foreign production needed for the repair of American vessels engaged in foreign trade, including the trade between
1894 the Atlantic and Pacific ports of the United States, may be withdrawn from bonded warehouses free of duty, under such regulations as the Secretary of the Treasury may prescribe.

SEC. 9. That all articles of foreign production needed for the repair of American vessels engaged in foreign trade, including the trade be-
1890 tween the Atlantic and Pacific ports of the United States, may be withdrawn from bonded warehouses free of duty, under such regulations as the Secretary of the Treasury may prescribe.

SEC. 2511. All articles of foreign production needed for the repair of
1883 Americal vessels engaged exclusively in foreign trade may be withdrawn from bonded warehouses free of duty, under such regulations as the Secretary of the Treasury may prescribe.

Sec. 14. That the sixteenth section of an Act entitled "An Act to remove certain burdens on the American merchant marine and encourage the American foreign carrying trade, and for other purposes," approved June twenty-sixth, eighteen hundred and eighty-four, be amended so as to read as follows:

"SEC. 16. That all articles of foreign or domestic production needed
1897 and actually withdrawn from bonded warehouses and bonded manufacturing warehouses for supplies (not including equipment) of vessels of the United States engaged in foreign trade, or in trade between the At-

lantic and Pacific ports of the United States, may be so withdrawn from said bonded warehouses, free of duty or of internal-revenue tax, as the case may be, under such regulations as the Secretary of the Treasury may prescribe; but no such articles shall be landed at any port of the United States."

Sec. 15. That all articles manufactured in whole or in part of imported materials, or of materials subject to internal-revenue tax, and intended for exportation without being charged with duty, and without having an internal-revenue stamp affixed thereto, shall, under such regulations as the Secretary of the Treasury may prescribe, in order to be so manufactured and exported, be made and manufactured in bonded warehouses similar to those known and designated in Treasury Regulations as bonded warehouses, class six: *Provided*, That the manufacturer of such articles shall first give satisfactory bonds for the faithful observance of all the provisions of law and of such regulations as shall be prescribed by the Secretary of the Treasury: *Provided further*, That the manufacture of distilled spirits from grain, starch, molasses or sugar, including all dilutions or mixtures of them or either of them, shall not be permitted in such manufacturing warehouses.

Whenever goods manufactured in any bonded warehouse established under the provisions of the preceding paragraph shall be exported directly therefrom or shall be duly laden for transportation and immediate exportation under the supervision of the proper officer who shall be duly designated for that purpose, such goods shall be exempt from duty and from the requirements relating to revenue stamps.

Any materials used in the manufacture of such goods, and any packages, coverings, vessels, brands, and labels used in putting up the same may, under the regulations of the Secretary of the Treasury, be conveyed without the payment of revenue tax or duty into any bonded manufacturing warehouse, and imported goods may, under the aforesaid regulations, be transferred without the exaction of duty from any bonded warehouses into any bonded manufacturing warehouse; but this privilege shall not be held to apply to implements, machinery, or apparatus to be used in the construction or repair of any bonded manufacturing warehouse or for the prosecution of the business carried on therein.

1897

No articles or materials received into such bonded manufacturing warehouse shall be withdrawn or removed therefrom except for direct shipment and exportation or for transportation and immediate exportation in bond under the supervision of the officer duly designated therefor by the collector of the port, who shall certify to such shipment and exportation, or ladening for transportation, as the case may be, describing the articles by their mark or otherwise, the quantity, the date of exportation, and the name of the vessel. All labor performed and services rendered under these provisions shall be under the supervision of a duly designated officer of the customs and at the expense of the manufacturer.

A careful account shall be kept by the collector of all merchandise delivered by him to any bonded manufacturing warehouse, and a sworn monthly return, verified by the customs officers in charge, shall be made by the manufacturers containing a detailed statement of all imported merchandise used by him in the manufacture of exported articles.

Before commencing business the proprietor of any manufacturing warehouse shall file with the Secretary of the Treasury a list of all the articles intended to be manufactured in such warehouse, and state the formula of manufacture and the names and quantities of the ingredients to be used therein.

Articles manufactured under these provisions may be withdrawn under such regulations as the Secretary of the Treasury may prescribe for transportation and delivery into any bonded warehouse at an exterior port for the sole purpose of immediate export therefrom.

The provisions of Revised Statutes thirty-four hundred and thirty-three shall, so far as may be practicable, apply to any bonded manufacturing warehouse established under this Act and to the merchandise conveyed therein.

SEC. 9. That all articles manufactured in whole or in part of imported materials, or of materials subject to internal-revenue tax, and intended for exportation without being charged with duty and without having an internal-revenue stamp affixed thereto shall, under such regulations as the Secretary of the Treasury may prescribe, in order to be so manufactured and exported be made and manufactured in bonded warehouses similar to those known and designated in Treasury Regulations as bonded warehouses, class six: *Provided*, That the manufacturer of such articles shall first give satisfactory bonds for the faithful observance of all the provisions of law and of such regulations as shall be prescribed by the Secretary of the Treasury: *Provided further*, That the manufacture of distilled spirits from grain, starch, molasses or sugar, including all dilutions or mixtures of them or either of them, shall not be permitted in such manufacturing warehouses.

Whenever goods manufactured in any bonded warehouse established under the provisions of the preceding paragraph shall be exported directly therefrom or shall be duly laden for transportation and immediate exportation under the supervision of the proper officer who shall be duly designated for that purpose, such goods shall be exempt from duty and from the requirements relating to revenue stamps.

Any materials used in the manufacture of such goods, and any packages, coverings, vessels, brands, and labels used in putting up the same may, under the regulations of the Secretary of the Treasury, be conveyed without the payment of revenue tax or duty into any bonded manufacturing warehouse, and imported goods may, under the aforesaid regulations, be transferred without the exaction of duty from any bonded warehouse into any bonded manufacturing warehouse; but this privilege shall not be held to apply to implements, machinery, or apparatus to be used in the construction or repair of any bonded manufacturing warehouse or for the prosecution of the business carried on
1894 therein.

No articles or materials received into such bonded manufacturing warehouse shall be withdrawn or removed therefrom except for direct shipment and exportation or for transportation and immediate exportation in bond under the supervision of the officer duly designated therefor by the collector of the port, who shall certify to such shipment and exportation, or ladening for transportation, as the case may be, describing the articles by their mark or otherwise, the quantity, the date of exportation, and the name of the vessel. All labor performed and services rendered under these provisions shall be under the supervision of a duly designated officer of the customs and at the expense of the manufacturer.

A careful account shall be kept by the collector of all merchandise delivered by him to any bonded manufacturing warehouse, and a sworn monthly return, verified by the customs officers in charge, shall be made by the manufacturers containing a detailed statement of all imported merchandise used by him in the manufacture of exported articles.

Before commencing business the proprietor of any manufacturing warehouse shall file with the Secretary of the Treasury a list of all the articles intended to be manufactured in such warehouse and state the formula of manufacture and the names and quantities of the ingredients to be used therein.

Articles manufactured under these provisions may be withdrawn under such regulations as the Secretary of the Treasury may prescribe for transportation and delivery into any bonded warehouse at an exterior port for the sole purpose of immediate export therefrom.

The provisions of Revised Statutes thirty-four hundred and thirty-three shall, so far as may be practicable, apply to any bonded manufacturing warehouse established under this Act and to the merchandise conveyed therein.

SEC. 10. That all medicines, preparations, compositions, perfumery, cosmetics, cordials, and other liquors manufactured wholly or in part of domestic spirits, intended for exportation, as provided by law, in order to be manufactured and sold or removed, without being charged with duty and without having a stamp affixed thereto, shall, under such regulations as the Secretary of the Treasury may prescribe, be made and

manufactured in warehouses similarly constructed to those known and designated in Treasury regulations as bonded-warehouses, class two: *Provided*, That such manufacturer shall first give satisfactory bonds to the collector of internal revenue for the faithful observance of all the provisions of law and the regulations as aforesaid, in amount not less than half of that required by the regulations of the Secretary of the Treasury from persons allowed bonded-warehouses. Such goods, when manufactured in such warehouses, may be removed for exportation under the direction of the proper officer having charge thereof, who shall be designated by the Secretary of the Treasury without being charged with duty, and without having a stamp affixed thereto. Any manufacturer of the articles aforesaid, or any of them, having such bonded warehouse as aforesaid, shall be at liberty, under such regulations as the Secretary of the Treasury may prescribe, to convey therein any materials to be used in such manufacture which are allowed by the provisions of law to be exported free from tax or duty, as well as the necessary materials, implements, packages, vessels, brands, and labels for the preparation, putting up, and export of the said manufactured articles; and every
1890 article so used shall be exempt from the payment of stamp and excise duty by such manufacturer. Articles and materials so to be used may be transferred from any bonded-warehouse in which the same may be, under such regulation as the Secretary of the Treasury may prescribe, into any bonded-warehouse in which such manufacture may be conducted, and may be used in such manufacture, and when so used shall be exempt from stamp and excise duty; and the receipt of the officer in charge as aforesald shall be received as a voucher for the manufacture of such articles. Any materials imported into the United States may, under such rules as the Secretary of the Treasury may prescribe, and under the direction of the proper officer, be removed in original packages from on ship-board, or from the bonded-warehouse in which the same may be, into the bonded-warehouse in which such manufacture may be carried on, for the purpose of being used in such manufacture, without payment of duties thereon, and may there be used in such manufacture. No article so removed, nor any article manufactured in said bonded-warehouse, shall be taken therefrom except for exportation, under the direction of the proper officer having charge thereof as aforesaid, whose certificate, describing the articles by their mark or otherwise, the quantity, the date of importation, and name of vessel, with such additional particulars as may from time to time be required, shall be received by the collector of customs in cancellation of the bond or return of the amount of foreign import duties. All labor performed and services rendered under these regulations shall be under the supervision of an officer of the customs, and at the expense of the manufacturer.

1883 [No corresponding provision.]

Sec. 16. That all persons are prohibited from importing into the United States from any foreign country any obscene book, pamphlet, paper, writing, advertisement, circular, print, picture, drawing, or other representation, figure, or image on or of paper or other material, or any cast, instrument, or other article of an immoral nature, or any drug or medicine, or any article whatever for the prevention of conception or for causing unlawful abortion, or any lottery ticket or any advertisement of any lottery. No such articles, whether imported separately or contained in packages with other goods entitled to entry, shall be admitted to entry; and all such articles shall be proceeded against, seized, and forfeited by due course of law. All such prohibited articles and the package in which they are contained in the course of importation shall be detained by the officer of customs, and proceedings taken against the same as hereinafter prescribed, unless it appears to the satisfaction of the collector of customs that the obscene articles contained in the package were inclosed therein without the knowledge or consent of the importer, owner, agent, or consignee: *Provided*, That the drugs hereinbefore mentioned, when imported in bulk and not put up for any of the purposes hereinbefore specified, are excepted from the operation of this section.

1897 **Sec. 17.** That whoever, being an officer, agent, or employee of the Government of the United States, shall knowingly aid or abet any person engaged in any violation of any of the provisions of law prohibiting importing, advertising, dealing in, exhibiting, or sending or receiving by mail obscene or indecent publications or representations, or means for preventing conception or procuring abortion, or other articles of indecent or immoral use or tendency, shall be deemed guilty of a misdemeanor, and shall for every offense be punishable by a fine of not more than five thousand dollars, or by imprisonment at hard labor for not more than ten years, or both.

Sec. 18. That any judge of any district or circuit court of the United States, within the proper district, before whom complaint in writing of any violation of the two preceding sections is made, to the satisfaction of such judge, and founded on knowledge or belief, and if upon belief, setting forth the grounds of such belief, and supported by oath or affirmation of the complainant, may issue, conformably to the Constitution, a warrant directed to the marshal or any deputy marshal in the proper district, directing him to search for, seize, and take possession of any such article or thing mentioned in the two preceding sections, and to make due and immediate return thereof to the end that the same may be condemned and destroyed by proceedings, which shall be conducted in the same manner as other proceedings in the case of municipal seizure, and with the same right of appeal or writ of error.

SEC. 10. That all persons are prohibited from importing into the United States from any foreign country any obscene book, pamphlet, paper, writing, advertisement, circualr, print, picture, drawing, or other representation, figure, or image on or of paper or other material, or any cast, instrument, or other article of an immoral nature, or any drug or medicine, or any article whatever for the prevention of conception or for causing unlawful abortion, or any lottery ticket or any advertisement of any lottery. No such articles, whether imported separately or contained in packages with other goods entitled to entry, shall be admitted to entry; and all such articles shall be proceeded against, seized, and forfeited by due course of law. All such prohibited articles and the package in which they are contained in the course of importation shall be detained by the officer of customs, and proceedings taken against the same as hereinafter prescribed, unless it appears to the satisfaction of the collector of customs that the obscene articles contained in the package were inclosed therein without the knowledge or consent of the importer, owner, agent, or consignee: *Provided*, That the drugs hereinbefore mentioned, when imported in bulk and not put up for any of the purposes hereinbefore specified, are excepted from the operation of this section.

1894 SEC. 11. That whoever, being an officer, agent, or employee of the Government of the United States, shall knowingly aid or abet any person engaged in any violation of any of the provisions of law prohibiting importing, advertising, dealing in, exhibiting, or sending or receiving by mail obscene or indecent publications or representations, or means for preventing conception or procuring abortion, or other articles of indecent or immoral use or tendency, shall be deemed guilty of a misdemeanor, and shall for every offense be punishable by a fine of not more than five thousand dollars, or by imprisonment at hard labor for not more than ten years, or both.

SEC. 12. That any judge of any district or circuit court of the United States, within the proper district, before whom complaint in writing of any violation of the two preceding sections is made, to the satisfaction of such judge, and founded on knowledge or belief, and if upon belief, setting forth the grounds of such belief, and supported by oath or affirmation of the complainant, may issue, conformably to the Constitution, a warrant directed to the marshal or any deputy marshal in the proper district, directing him to search for, seize, and take possession of any such article or thing mentioned in the two preceding sections, and to make due and immediate return thereof to the end that the same may be condemned and destroyed by proceedings, which shall be conducted in the same manner as other proceedings in the case of municipal seizure, and with the same right of appeal or writ of error.

SEC. 11. All persons are prohibited from importing into the United States from any foreign country any obscene book, pamphlet, paper, writing, advertisement, circular, print, picture, drawing, or other representation, figure, or image on or of paper or other material, or any cast, instrument, or other article of an immoral nature, or any drug or medicine, or any article whatever, for the prevention of conception, or for causing unlawful abortion. No such articles, whether imported separately or contained in packages with other goods entitled to entry, shall be admitted to entry; and all such articles shall be proceeded against, seized, and forfeited by due course of law. All such prohibited articles and the package in which they are contained in the course of importation shall be detained by the officer of customs, and proceedings taken against the same as prescribed in the following section, unless it appears to the satisfaction of the collector of customs that the obscene articles contained in the package were inclosed therein without the knowledge or consent of the importer, owner, agent, or consignee: *Provided*, That the drugs hereinebfore mentioned, when imported in bulk and not put up for any of the purposes hereinbefore specified, are excepted from the operation of this section.

SEC. 12. That whoever, being an officer, agent, or employee of the
1890 Government of the United States, shall knowingly aid or abet any person engaged in any violation of any of the provisions of law prohibiting importing, advertising, dealing in, exhibiting, or sending or receiving by mail obscene or indecent publications or representations, or means for preventing conception or procuring abortion, or other articles of indecent or immoral use or tendency, shall be deemed guilty of a misdemeanor, and shall for every offense be punishable by a fine of not more than five thousand dollars, or by imprisonment at hard labor for not more than ten years, or both.

SEC. 13. That any judge of any district or circuit court of the United States, within the proper district, before whom complaint in writing of any violation of the two preceding sections is made, to the satisfaction of such judge, and founded on knowledge or belief, and if upon belief, setting forth the grounds of such belief, and supported by oath or affirmation of the complainant may issue, conformably to the Constitution, a warrant directed to the marshal or any deputy marshal, in the proper district, directing him to search for, seize, and take possession of any such article or thing mentioned in the two preceding sections, and to make due and immediate return thereof to the end that the same may be condemned and destroyed by proceedings, which shall be conducted in the same manner as other proceedings in the case of municipal seizure, and with the same right of appeal or writ of error.

SEC. 2491. All persons are prohibited from importing into the United States, from any foreign country any obscene book, pamphlet, paper, writing, advertisement, circular, print, picture, drawing, or other representation, figure or image on or of paper or other material, or any cast, instrument, or other article of an immoral nature, or any drug or medicine, or any article whatever, for the prevention of conception, or for causing unlawful abortion. No invoice or package whatever, or any part of one, in which any such articles are contained shall be admitted to entry; and all invoices and packages whereof any such articles shall compose a part are liable to be proceeded against, seized, and forfeited by due course of law. All such prohibited articles in the course of importation shall be detained by the officer of customs, and proceedings taken against the same as prescribed in the following section: *Provided*, That the drugs hereinbefore mentioned, when imported in bulk and not put up for any of the purposes hereinbefore specified, are excepted from the operation of this section.

SEC. 2492. Whoever, being an officer, agent, or employee of the Government of the United States, shall knowingly aid or abet any person engaged in any violation of any of the provisions of law prohibiting import-
1883 ing, advertising, dealing in, exhibiting, or sending or receiving by mail obscene or indecent publications or representations, or means for preventing conception or procuring abortion, or other articles of indecent or immoral use or tendency, shall be deemed guilty of a misdemeanor, and shall for every offense be punishable by a fine of not more than five thousand

dollars, or by imprisonment at hard labor for not more than ten years, or both.

SEC. 2493. Any judge of any district or circuit court of the United States, within the proper district, before whom complaint in writing of any violation of the preceding sections is made, to the satisfaction of such judge, and founded on knowledge or belief, and if upon belief, setting forth the grounds of such belief, and supported by oath or affirmation of the complainant, may issue, conformably to the Constitution, a warrant directed to the marshal, or any deputy marshal, in the proper district, directing him to search for, seize, and take possession of any such article or thing hereinbefore mentioned, and to make due and immediate return thereof to the end that the same may be condemned and destroyed by proceedings, which shall be conducted in the same manner as other proceedings in the case of municipal seizure, and with the same right of appeal or writ of error.

Sec. 19. That machinery for repairs may be imported into the United States without the payment of duty, under bond, to be given in double the appraised value thereof, to be withdrawn and exported after said machinery shall have been repaired; and the Secretary of the Treasury
1897 is authorized and directed to prescribe such rules and regulations as may be necessary to protect the revenue against fraud and secure the identity and character of all such importations when again withdrawn and exported, restricting and limiting the export and withdrawal to the same port of entry where imported, and also limiting all bonds to a period of time of not more than six months from the date of the importation.

SEC. 13. That machinery for repair may be imported into the United States without payment of duty, under bond, to be given in double the appraised value thereof, to be withdrawn and exported after said machinery shall have been repaired; and the Secretary of the Treasury is authorized and directed to prescribe such rules and regulations as
1894 may be necessary to protect the revenue against fraud and secure the identity and character of all such importations when again withdrawn and exported, restricting and limiting the export and withdrawal to the same port of entry where imported, and also limiting all bonds to a period of time of not more than six months from the date of the importation.

SEC. 14. That machinery for repair may be imported into the United States without payment of duty, under bond, to be given in double the appraised value thereof, to be withdrawn and exported after said machinery shall have been repaired; and the Secretary of the Treasury is authorized and directed to prescribe such rules and regulations as
1890 may be necessary to protect the revenue against fraud, and secure the identity and character of all such importations when again withdrawn and exported, restricting and limiting the export and withdrawal to the same port of entry where imported, and also limiting all bonds to a period of time of not more than six months from the date of the importation.

SEC. 2507. Machinery for repair may be imported into the United States without payment of duty, under bond, to be given in double the appraised value thereof, to be withdrawn and exported after said machinery shall have been repaired; and the Secretary of the Treasury is authorized and directed to prescribe such rules and regulations as may
1883 be necessary to protect the revenue against fraud, and secure the identity and character of all such importations when again withdrawn and exported, restricting and limiting the export and withdrawal to the same port of entry where imported, and also limiting all bonds to a period of time of not more than six months from the date of the importation.

DECISIONS UNDER VARIOUS TARIFF ACTS.

(*a*) Machinery imported for repairs at Port of Island Pond, Vt., and exported from St. Albans. Not free under this section.—T. D. 16651, G. A. 3296.

(*a*) Strict compliance with the regulations prescribed by the Secretary of the Treasury by virtue of the authority given him by this section is a condition precedent to the enjoyment of the rights and privileges conferred by it.—T. D. 27844, G. A. 6517.

Sec. 20. That the produce of the forests of the State of Maine upon the Saint John River and its tributaries owned by American citizens, and sawed or hewed in the Province of New Brunswick by American
1897 citizens, the same being otherwise unmanufactured in whole or in part, which is now admitted into the ports of the United States free of duty, shall continue to be so admitted, under such regulations as the Secretary of the Treasury shall from time to time prescribe.

1894 [No corresponding provision.]

SEC. 15. That the produce of the forests of the State of Maine upon the Saint John River and its tributaries, owned by American citizens, and sawed or hewed in the Province of New Brunswick by American
1890 citizens, the same being unmanufactured in whole or in part, which is now admitted into the ports of the United States free of duty, shall continue to be so admitted under such regulations as the Secretary of the Treasury shall, from time to time, prescribe.

SEC. 2505. The produce of the forests of the State of Maine upon the Saint John River and its tributaries, owned by American citizens, and sawed or hewed in the Province of New Brunswick by American citizens,
1883 the same being unmanufactured in whole or in part, which is now admitted into the ports of the United States free of duty, shall continue to be so admitted under such regulations as the Secretary of the Treasury shall, from time to time, prescribe.

DECISIONS UNDER VARIOUS TARIFF ACTS.

(*b*) Certain produce of the forests of the State of Maine upon the St. John River and its tributaries, owned by American citizens, which consists of herring-box shooks, being simply pieces of wood sawed longitudinally and transversely to produce sizes suitable for being made up into boxes, are "otherwise unmanufactured in whole or in part" than by sawing, within the meaning of this section, and are free, such articles having been admitted free under previous similar legislation.—T. D. 22590, G. A. 4800.

(*c*) This section revives R. S. 2508, a substantially similar provision, in full force and effect, and accords free entry to all articles which fell within the scope of its terms when it was in operation. Herring-box shooks of a character within the language of this section are free.—T. D. 22303, G. A. 4718.

(*d*) Clapboards planed or dressed on one side in New Brunswick are further manufactured than sawed or hewed, and are not "unmanufactured in whole or in part."—T. D. 15012, G. A. 2589.

Sec. 21. That the produce of the forests of the State of Maine upon the St. Croix River and its tributaries owned by American citizens, and sawed or hewed in the Province of New Brunswick by American citizens,
1897 the same being otherwise unmanufactured in whole or in part, shall be admitted into the ports of the United States free of duty, under such regulations as the Secretary of the Treasury shall from time to time prescribe.

1894 [No corresponding provision.]

Sec. 16. That the produce of the forests of the State of Maine upon the St. Croix River and its tributaries owned by American citizens, and sawed in the Province of New Brunswick by American citizens, the same
1890 being unmanufactured in whole or in part, shall be admitted into the ports of the United States free of duty, under such regulations as the Secretary of the Treasury shall, from time to time, prescribe.

Sec. 2506. The produce of the forests of the State of Maine upon the Saint Croix River and its tributaries, owned by American citizens, and sawed in the Province of New Brunswick by American citizens, the same
1883 being unmanufactured in whole or in part, and having paid the same taxes as other American lumber on that river, shall be admitted into the ports of the United States free of duty, under such regulations as the Secretary of the Treasury shall from time to time prescribe.

Sec. 22. That a discriminating duty of ten per centum ad valorem, in addition to the duties imposed by law, shall be levied, collected, and paid on all goods, wares, or merchandise which shall be imported in vessels not of the United States, or which being the production or manufacture of any foreign country not contiguous to the United States, shall come
1897 into the United States from such contiguous country; but this discriminating duty shall not apply to goods, wares, or merchandise which shall be imported in vessels not of the United States, entitled at the time of such importation by treaty or convention to be entered in the ports of the United States on payment of the same duties as shall then be payable on goods, wares, and merchandise imported in vessels of the United States.

Sec. 14. That a discriminating duty of ten per centum ad valorem, in addition to the duties imposed by law, shall be levied, collected, and paid on all goods, wares, or merchandise which shall be imported in vessels not of the United States; but this discriminating duty shall not
1894 apply to goods, wares, and merchandise which shall be imported in vessels not of the United States, entitled, by treaty or any Act of Congress, to be entered in the ports of the United States on payment of the same duties as shall then be paid on goods, wares, and merchandise imported in vessels of the United States.

Sec. 17. That a discriminating duty of ten per centum ad valorem, in addition to the duties imposed by law, shall be levied, collected, and paid on all goods, wares, or merchandise which shall be imported in vessels not of the United States; but this discriminating duty shall not
1890 apply to goods, wares, and merchandise which shall be imported in vessels not of the United States, entitled, by treaty or any Act of Congress, to be entered in the ports of the United States on payment of the same duties as shall then be paid on goods, wares, and merchandise imported in vessels of the United States.

Sec. 2501. A discriminating duty of ten per centum ad valorem, in addition to the duties imposed by law, shall be levied, collected, and paid on all goods, wares, or merchandise which shall be imported in vessels not of the United States; but this discriminating duty shall not apply
1883 to goods, wares, and merchandise which shall be imported in vessels not of the United States, entitled, by treaty or any Act of Congress, to be entered in the ports of the United States on payment of the same duties as shall then be paid on goods, wares, and merchandise imported in vessels of the United States.

DECISIONS UNDER VARIOUS STATUTES.

(*a*) Merchandise imported in Mexican vessels has not been relieved from the discriminating duty.—T. D. 16571, G. A. 3267.

(*b*) Discriminating duty on free goods from Mexico held properly assessed.—T. D. 13507, G. A. 1809.

(*c*) This section omits the words "or any act of Congress," which had appeared in earlier enactments, but on the day the President approved this act he also approved an act amending R. S. 4228. Accordingly section 4228 is not repealed by this section except to the extent of necessary repugnance, but is in the nature of a proviso to it. This section is one of numerous provisions of similar character which have appeared in the legislation of the United States for more than a century. Although the paramount purpose of such legislation was to foster American commerce, yet an easy evasion of it was possible by

first transporting goods into Canada and thence by rail into the United States. Accordingly held that the discriminating duty applies only to (1) goods produced in countries not contiguous to the United States, and directly imported into the United States in vessels not of the United States, and not exempt from such duty by the provisions of R. S. 4228, or by treaty; (2) goods produced in noncontiguous countries, and indirectly imported in foreign vessels (not exempted as aforesaid) by being first landed in Canada or Mexico, and then imported into the United States by rail for the purpose of evading such duty. A circular letter issued to collectors by the Secretary, admitting British vessels and cargoes into our ports on the same terms as to duties and imposts as American vessels (circular issued Oct. 15, 1849), having been acquiesced in for nearly fifty years, must be regarded as tantamount to an Executive proclamation under R. S. 4228.—T. D. 18915, G. A. 4072.

(*a*) Merchandise shipped from a foreign port into Canada, and remanufactured in Canada into a different commercial article, and imported in its last form, is not subject to the discriminating duty, irrespective of the nationality of the importing vessel.—T. D. 20131, G. A. 4285.

DISCRIMINATING DUTY—GOODS FROM BEYOND THE CAPE OF GOOD HOPE.

[Under act of August 5, 1861 (12 Stat., 292), sec. 3.]

(*b*) The 10 per cent ad valorem duty imposed by this section is imposed only as an additional duty to duties imposed by this act and can not be imposed on goods not charged with a duty by this act.—Echeverria *v.* Barney (5 Blatchf., 193; 8 Fed. Cas., 283).

[Under act of July 14, 1862 (12 Stat., 543), sec. 14.]

(*c*) Under section 14 of this act rice, the growth of a country beyond the Cape of Good Hope, imported into England in an unclean state, and there cleaned, and thence imported into the United States, is liable to a duty of 10 per cent in addition to the duty imposed by section 8 on cleaned rice, when imported directly from the country of its growth.—Williams *v.* Barney (5 Blatchf., 219; 29 Fed. Cas., 1355).

(*d*) The cleaning of the rice in England does not change its identity as rice or cause it to cease to be the growth or production of a country beyond the Cape of Good Hope.—Id.

(*e*) "Silk in the gum not more advanced in manufacture than tram and thrown organzine," when so advanced in England from "silk, raw, or as reeled from the cocoon, not being doubled, twisted, or advanced in manufacture in any way," which has been produced in a country beyond the Cape of Good Hope and thence imported into England, or when so advanced in England from "silk, raw, or as reeled from the cocoon," etc., which has been produced in a country this side of that cape and thence imported into England, is, on being imported from England, liable to a discriminating duty of 10 per cent in addition to the duty imposed by section 2, act of August 5, 1861.—Strange *v.* Barney (35 Fed. Rep., 196).

(*f*) The advancing in England to tram, thrown, and organzine of "silk, raw, or as reeled from the cocoon, not being doubled," which has been produced in another country, does not cause it to cease to be the produce of such other country.—Id.

[Under act of June 30, 1864 (13 Stat., 202), sec. 18.]

(*g*) The act of June 6, 1872 (17 Stat., 230), placing certain articles on the free list, did not have the effect to repeal this section, and goods imported as

in this section, although on such free list, are subject to the discriminating duty of 10 per cent.—Gautier *v.* Arthur (13 Blatchf., 432; 22 Int. Rev. Rec., 256; 10 Fed. Cas., 104); overruled (104 U. S., 345).

(*a*) Plumbago and citronella, the produce of a country east of the Cape of Good Hope, imported from British possessions west of the Cape of Good Hope, are subject to the discriminating duty of 10 per cent.—Id.; overruled (104 U. S., 345).

[Under act of March 3, 1865 (13 Stat., 491), sec. 6.]

(*b*) The additional duty is chargeable, though the same goods be free from duty when imported from the place of their production east.—Sturges *v.* The Collector (12 Wallace, 19).

(*c*) Section 21, act of July 14, 1870 (16 Stat., 262), did not repeal, as to such articles, this section.—Russell *v.* Williams (106 U. S., 623).

(*d*) This provision is a general commercial regulation, made to encourage direct importations from countries east of the Cape of Good Hope, as well as to benefit American shipping, and is applicable without regard to the regular duties imposed for purposes of revenue, and even where the articles are entirely free from duty.—Id.

[Under act of June 6, 1872 (17 Stat., 230), sec. 3.]

(*e*) Opium, the product of Persia, imported to the United States from a country west of the Cape of Good Hope, is subject to the additional duty imposed by this section.—Powers *v.* Comly (101 U. S., 789).

[Under act of Aug. 30, 1842, sec. 11.]

(*f*) The discriminating duty imposed by this section is not abolished by the act of June 30, 1846.—Stalker *v.* Maxwell (3 Blatchf., 138; 22 Fed. Cas., 1041).

(*g*) Such discriminating duty continues even though the general tariff of duties be altered.—Id.

(*h*) Calcutta, in the British East Indies, is a country beyond the Cape of Good Hope.—Campbell *v.* Barney (5 Blatchf., 221; 4 Fed. Cas., 1157).

(*i*) The latter clause of this section "and in addition," etc., does not qualify the general language of the first clause "on all goods" so as to exclude from it the articles previously exempt. It only provides that the duty laid by the first clause shall be in addition to the existing duties imposed on such articles when imported directly from the places of their growth or production; in other words, that such articles as already pay a duty when imported directly from these places shall pay a further duty when imported from places this side of the cape; its object being to increase the duty upon the articles when not imported directly from their places of growth or production. The words "any such articles" do not mean all articles embraced in the first clause, but only such of them as were already subject to duty.—Hadden *v.* The Collector (5 Wallace, 107).

(*j*) The section in question does not make a discrimination in favor of the ports of the Pacific, and thus contravene that clause of the Constitution which requires that "all duties, imposts, and excises shall be uniform throughout the United States." The terms "beyond the Cape of Good Hope" are employed as descriptive of the locality of certain countries, not their relative position with respect to ports of import. They indicate the locality of certain countries with reference to the position of the lawmakers at the National Capital.—Id.

Sec. 23. That no goods, wares, or merchandise, unless in cases provided for by treaty, shall be imported into the United States from any foreign port or place, except in vessels of the United States, or in such foreign vessels as truly and wholly belong to the citizens or subjects of that country of which the goods are the growth, production, or manufacture, or from which such goods, wares, or merchandise can only be, or most usually are, first shipped for transportation. All goods, wares, or merchandise imported contrary to this section, and the vessel wherein the same shall be imported, together with her cargo, tackle, apparel, and
1897 furniture, shall be forfeited to the United States; and such goods, wares, or merchandise, ship, or vessel, and cargo shall be liable to be seized, prosecuted, and condemned in like manner, and under the same regulations, restrictions, and provisions as have been heretofore established for the recovery, collection, distribution, and remission of forfeitures to the United States by the several revenue laws.

Sec. 24. That the preceding section shall not apply to vessels or goods, wares, or merchandise imported in vessels of a foreign nation which does not maintain a similar regulation against vessels of the United States.

SEC. 15. That no goods, wares, or merchandise, unless in cases provided for by treaty, shall be imported into the United States from any foreign port or place, except in vessels of the United States, or in such foreign vessels as truly and wholly belong to the citizens or subjects of that country of which the goods are the growth, production, or manufacture, or from which such goods, wares, or merchandise can only be, or most usually are, first shipped for transportation. All goods, wares, or merchandise imported contrary to this section, and the vessel wherein the
1894 same shall be imported, together with her cargo, tackle, apparel, and furniture, shall be forfeited to the United States; and such goods, wares, or merchandise, ship, or vessel, and cargo shall be liable to be seized, prosecuted, and condemned in like manner, and under the same regulations, restrictions, and provisions as have been heretofore established for the recovery, collection, distribution, and remission of forfeitures to the United States by the several revenue laws.

SEC. 16. That the preceding section shall not apply to vessels or goods, wares, or merchandise imported in vessels of a foreign nation which does not maintain a similar regulation against vessels of the United States.

SEC. 18. That no goods, wares, or merchandise, unless in cases provided for by treaty, shall be imported into the United States from any foreign port or place, except in vessels of the United States, or in such foreign vessels as truly and wholly belong to the citizens or subjects of that country of which the goods are the growth, production, or manufacture, or from which such goods, wares, or merchandise can only be, or most usually are, first shipped for transportation. All goods, wares, or merchandise imported contrary to this section, and the vessel wherein the same shall be imported, together with her cargo, tackle, apparel, and furniture,
1890 shall be forfeited to the United States; and such goods, wares, or merchandise, ship, or vessel, and cargo shall be liable to be seized, prosecuted, and condemned, in like manner, and under the same regulations, restrictions, and provisions as have been heretofore established for the recovery, collection, distribution, and remission of forfeitures to the United States by the several revenue laws.

SEC. 19. That the preceding section shall not apply to vessels or goods, wares, or merchandise imported in vessels of a foreign nation which does not maintain a similar regulation against vessels of the United States.

SEC. 2497. No goods, wares, or merchandise, unless in cases provided for by treaty, shall be imported into the United States from any foreign port or place, except in vessels of the United States, or in such foreign vessels as truly and wholly belong to the citizens or subjects of that country of which the goods are the growth, production, or manufacture; or from which such goods, wares, or merchandise can only be, or most usually are, first shipped for transportation. All goods, wares, or merchandise imported contrary to this section, and the vessel wherein the same shall be imported, together with her cargo, tackle, apparel, and
1883 furniture, shall be forfeited to the United States; and such goods, wares,

or merchandise, ship, or vessel, and cargo shall be liable to be seized, prosecuted, and condemned, in like manner, and under the same regulations, restrictions, and provisions as have been heretofore established for the recovery, collection, distribution, and remission of forfeitures to the United States by the several revenue laws.

SEC. 2498. The preceding section shall not apply to vessels, or goods, wares, or merchandise, imported in vessels of a foreign nation which does not maintain a similar regulation against vessels of the United States.

1897

Sec. 25. That the importation of neat cattle and the hides of neat cattle from any foreign country into the United States is prohibited: *Provided*, That the operation of this section shall be suspended as to any foreign country or countries, or any parts of such country or countries, whenever the Secretary of the Treasury shall officially determine, and give public notice thereof that such importation will not tend to the introduction or spread of contagious or infectious diseases among the cattle of the United States; and the Secretary of the Treasury is hereby authorized and empowered, and it shall be his duty, to make all necessary orders and regulations to carry this section into effect, or to suspend the same as herein provided, and to send copies thereof to the proper officers in the United States, and to such officers or agents of the United States in foreign countries as he shall judge necessary.

Sec. 26. That any person convicted of a wilful violation of any of the provisions of the preceding section shall be fined not exceeding five hundred dollars, or imprisoned not exceeding one year, or both, in the discretion of the court.

1894

SEC. 17. That the importation of neat cattle and the hides of neat cattle from any foreign country into the United States is prohibited: *Provided*, That the operation of this section shall be suspended as to any foreign country or countries, or any parts of such country or countries, whenever the Secretary of the Treasury shall officially determine, and give public notice thereof that such importation will not tend to the introduction or spread of contagious or infectious diseases among the cattle of the United States; and the Secretary of the Treasury is hereby authorized and empowered, and it shall be his duty, to make all necessary orders and regulations to carry this section into effect, or to suspend the same as herein provided, and to send copies thereof to the proper officers in the United States, and to such officers or agents of the United States in foreign countries as he shall judge necessary.

SEC. 18. That any person convicted of a wilful violation of any of the provisions of the preceding section shall be fined not exceeding five hundred dollars, or imprisoned not exceeding one year, or both, in the discretion of the court.

1890

SEC. 20. That the importation of neat cattle and the hides of neat cattle from any foreign country into the United States is prohibited: *Provided*, That the operation of this section shall be suspended as to any foreign country or countries, or any parts of such country or countries, whenever the Secretary of the Treasury shall officially determine, and give public notice thereof that such importation will not tend to the introduction or spread of contagious or infectious diseases among the cattle of the United States; and the Secretary of the Treasury is hereby authorized and empowered, and it shall be his duty, to make all necessary orders and regulations to carry this section into effect, or to suspend the same as therein provided, and to send copies thereof to the proper officers in the United States, and to such officers or agents of the United States in foreign countries as he shall judge necessary.

SEC. 21. That any person convicted of a wilful violation of any of the provisions of the preceding section shall be fined not exceeding five hundred dollars, or imprisoned not exceeding one year, or both, in the discretion of the court.

SEC. 2494. The importation of neat cattle and the hides of neat cattle from any foreign country into the United States is prohibited: *Provided*, That the operation of this section shall be suspended as to any foreign country or countries, or any parts of such country or countries, whenever the Secretary of the Treasury shall officially determine, and give public notice thereof, that such importation will not tend to the introduction or spread of contagious or infectious diseases among the cattle of the United States; and the Secretary of the Treasury is hereby authorized and empowered, and it shall be his duty, to make all necessary orders and regulations to carry this law into effect, or to suspend the same as therein provided, and to send copies thereof to the proper officers in the United States, and to such officers or agents of the United States in foreign countries as he shall judge necessary. 1883

SEC. 2495. Any person convicted of a wilful violation of any of the provisions of the preceding section shall be fined not exceeding five hundred dollars, or imprisoned not exceeding one year, or both, in the discretion of the court.

Sec. **27.** That upon the reimportation of articles once exported, of the growth, product or manufacture of the United States, upon which no internal revenue tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance or drawback, there shall be levied, collected and paid, a duty equal to the tax imposed by the internal-revenue laws upon such articles, except articles manufactured in bonded warehouses and exported pursuant to law, which shall be subject to the same rate of duty as if originally imported. 1897

SEC. 19. That upon the reimportation of articles once exported of the growth, product, or manufacture of the United States, upon which no internal tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance or drawback, there shall be levied, collected, and paid a duty equal to the tax imposed by the internal-revenue laws upon such articles, except articles manufactured in bonded warehouses and exported pursuant to law, which shall be subject to the same rate of duty as if originally imported. 1894

SEC. 22. That upon the reimportation of articles once exported of the growth, product, or manufacture of the United States, upon which no internal tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance or drawback, there shall be levied, collected, and paid a duty equal to the tax imposed by the internal-revenue laws upon such articles, except articles manufactured in bonded warehouses and exported pursuant to law, which shall be subject to the same rate of duty as if originally imported. 1890

SEC. 2500. Upon the reimportation of articles once exported of the growth, product, or manufacture of the United States, upon which no internal tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance or drawback, there shall be levied, collected, and paid a duty equal to the tax imposed by the internal-revenue laws upon such articles. 1883

DECISIONS UNDER VARIOUS TARIFF ACTS.

(*a*) Whisky, the product or manufacture of the United States, which after being exported from bonded warehouses is reimported into this country, is dutiable on the basis of the number of gallons contained at the time of reimportation and not at the date of exportation.—T. D. 21504, G. A. 4527.

(*b*) The provision in paragraph 483 (1897) prohibiting the admission free of duty of reimported domestic merchandise which has been "advanced in value or improved in condition" has no application to such as comes under this section.—T. D. 21675, G. A. 4580.

(*c*) American whisky exported and afterwards imported in May, 1892, and which was in bonded warehouse on August 28, 1894, and was not withdrawn for consumption until July 9, 1895 (over three years after importation), is dutiable under sections 19 and 48, act of 1894.—T. D. 18170, G. A. 3927.

(*a*) American whisky was exported in barrels, no internal-revenue tax having been paid, was bottled abroad, reimported, and assessed under paragraph 289 (1897) at $2.25 per gallon, and the bottles assessed for duty under paragraph 89. *Held*, that the whisky is subject only to a duty equal to the tax imposed by the internal-revenue laws, namely, $1.10 per gallon.—Id.

(*b*) This section has a different field of operation from paragraph 483 (1897), and only this section applies to reimported articles of domestic origin once exported and "upon which no internal-revenue tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance of drawback," excepting only "articles manufactured in bonded warehouses and exported pursuant to law."—Id.

(*c*) The identity of merchandise of American origin, once exported and reimported under this section, may be proved before the Board of General Appraisers according to the ordinary rules of evidence; and a compliance with the method of proof prescribed under paragraph 483 is not necessary.—Id.

(*d*) American whisky exported without paying internal-revenue tax and imported prior to August 28, 1894. Withdrawn from warehouse for consumption after August 28, 1894. *Held*, to be dutiable at $1.10 per gallon.—T. D. 15467, G. A. 2816.

(*e*) Where a person has removed liquor from a bonded warehouse to Canada without paying the internal-revenue tax, and landed it and permitted it to remain there a month, he is entitled to bring it back to the United States on payment of a duty equal to such tax, notwithstanding that he intended when he sent it to Canada to bring it back.—Kidd *v.* Flagler (C. C.), (54 Fed. Rep., 367).

(*f*) Unmanufactured scrap tobacco of American production exported from a bonded warehouse without the payment of any internal-revenue tax is, on reimportation into the United States, subject under section 27, tariff act of 1897, to a duty equal only to the internal-revenue tax imposed on such merchandise. As such tobacco is not manufactured and has not been subjected to an allowance of drawback it is not included either in the exception in said section 27, which relates only to "articles manufactured," or in the provisos of paragraph 483 of said act, which relate only to merchandise upon which an allowance of drawback has been made or which has been manufactured.—T. D. 23443, G. A. 5056.

(*g*) Whisky of American manufacture exported and then reimported and entered in bond for warehousing while the tariff act of 1890 was in force, and not withdrawn from bond until after the tariff act of 1894 went into operation, is dutiable at a rate equal to the internal-revenue tax imposed by section 19 of the latter act.—Louisville Public Warehouse Company *v.* United States (92 Fed. Rep., 1020) followed; T. D. 24769, G. A. 5468.

Sec. 28. That whenever any vessel laden with merchandise, in whole or in part subject to duty, has been sunk in any river, harbor, bay, or waters subject to the jurisdiction of the United States, and within its limits, for the period of two years, and is abandoned by the owner
1897 thereof, any person who may raise such vessel shall be permitted to bring any merchandise recovered therefrom into the port nearest to the place where such vessel was so raised free from the payment of any duty thereupon, but under such regulations as the Secretary of the Treasury may prescribe.

SEC. 20. That whenever any vessel laden with merchandise in whole or in part subject to duty has been sunk in any river, harbor, bay, or waters subject to the jurisdiction of the United States, and within its limits, for the period of two years, and is abandoned by the owner
1894 thereof, any person who may raise such vessel shall be permitted to

bring any merchandise recovered therefrom into the port nearest to the place where such vessel was so raised free from the payment of any duty thereupon, but under such regulations as the Secretary of the Treasury may prescribe.

SEC. 23. That whenever any vessel laden with merchandise in whole or in part subject to duty has been sunk in any river, harbor, bay, or waters subject to the jurisdiction of the United Sttaes, and within its limits, for the period of two years, and is abandoned by the owner thereof, any person who may raise such vessel shall be permitted to
1890 bring any merchandise recovered therefrom into the port nearest to the place where such vessel was so raised, free from the payment of any duty thereupon, and without being obliged to enter the same at the custom-house; but under such regulations as the Secretary of the Treasury may prescribe.

SEC. 2504. Whenever any vessel laden with merchandise in whole or in part subject to duty has been sunk in any river, harbor, bay, or waters subject to the jurisdiction of the United States, and within its limits, for the period of two years, and is abandoned by the owner thereof, any
1883 person who may raise such vessel shall be permitted to bring any merchandise recovered therefrom into the port nearest to the place where such vessel was so raised, free from the payment of any duty thereupon, and without being obliged to enter the same at the custom-house; but under such regulations as the Secretary of the Treasury may prescribe.

Sec. 29. That the works of manufacturers engaged in smelting or refining metals, or both smelting and refining, in the United States may be designated as bonded warehouses under such regulations as the Secretary of the Treasury may prescribe: *Provided*, That such manufacturers shall first give satisfactory bonds to the Secretary of the Treasury. Ores or metals in any crude form requiring smelting or refining to make them readily available in the arts, imported into the United States to be smelted or refined and intended to be exported in a refined but unmanufactured state, shall, under such rules as the Secretary of the Treasury may prescribe, and under the direction of the proper officer, be removed in original packages or in bulk from the vessel or other vehicle on which they have been imported, or from the bonded warehouse in which the same may be, into the bonded warehouse in which such smelting or refining, or both, may be carried on, for the purpose of being smelted or refined, or both, without payment of duties thereon, and may there be smelted or refined, together with other metals of home or foreign production: *Provided*, That each day a quantity of refined metal equal to ninety per centum of the amount of imported metal smelted or refined that day shall be set aside, and such metal so set
1897 aside shall not be taken from said works except for transportation to another bonded warehouse or for exportation, under the direction of the proper officer having charge thereof as aforesaid, whose certificate, describing the articles by their marks or otherwise, the quantity, the date of importation, and the name of vessel or other vehicle by which it was imported, with such additional particulars as may from time to time be required, shall be received by the collector of customs as sufficient evidence of the exportation of the metal, or it may be removed under such regulations as the Secretary of the Treasury may prescribe, upon entry and payment of duties, for domestic consumption, and the exportation of the ninety per centum of metals hereinbefore provided for shall entitle the ores and metals imported under the provisions of this section to admission without payment of the duties thereon: *Provided further*, That in respect to lead ores imported under the provisions of this section the refined metal set aside shall either be reexported or the regular duties paid thereon within six months from the date of the receipt of the ore. All labor performed and services rendered under these regulations shall be under the supervision of an officer of the customs, to be appointed by the Secretary of the Treasury, and at the expense of the manufacturer.

SEC. 21. That the works of manufacturers engaged in smelting or refining metals, or both smelting and refining, in the United States may be designated as bonded warehouses under such regulations as the Secretary of the Treasury may prescribe; *Provided*, That such

manufacturers shall first give satisfactory bonds to the Secretary of the Treasury. Ores or metals in any crude form requiring smelting or refining to make them readily available in the arts, imported into the United States to be smelted or refined and intended to be exported in a refined but unmanufactured state, shall, under such rules as the Secretary of the Treasury may prescribe, and under the direction of the proper officer, be removed in original packages or in bulk from the vessel or other vehicle on which they have been imported, or from the bonded warehouse in which the same may be, into the bonded warehouse in which such smelting or refining, or both, may be carried on, for the purpose of being smelted or refined, or both, without payment of duties thereon, and may there be smelted or refined, together with
1894 other metals of home or foreign production: *Provided*, That each day a quantity of refined metal equal to the amount of imported metal smelted or refined that day shall be set aside, and such metal so set aside shall not be taken from said works except for transportation to another bonded warehouse or for exportation, under the direction of the proper officer having charge thereof as aforesaid, whose certificate, describing the articles by their marks or otherwise, the quantity, the date of importation, and the name of vessel or other vehicle by which it was imported, with such additional particulars as may from time to time be required, shall be received by the collector of customs as sufficient evidence of the exportation of the metal, or it may be removed under such regulations as the Secretary of the Treasury may prescribe, upon entry and payment of duties, for domestic consumption. All labor performed and services rendered under these regulations shall be under the supervision of an officer of the customs, to be appointed by the Secretary of the Treasury, and at the expense of the manufacturer.

SEC. 24. That the works of manufacturers engaged in smelting or refining metals in the United States may be designated as bonded warehouses under such regulations as the Secretary of the Treasury may prescribe: *Provided*, That such manufacturers shall first give satisfactory bonds to the Secretary of Treasury. Metals in any crude form requiring smelting or refining to make them readily available in the arts, imported into the United States to be smelted or refined and intended to be exported in a refined but unmanufactured state, shall, under such rules as the Secretary of the Treasury may prescribe and under the direction of the proper officer, be removed in original packages or in bulk from the vessel or other vehicle on which it has been imported, or from the bonded warehouse in which the same may be into the bonded warehouse in which such smelting and refining may be carried on for the purpose of being smelted and refined, without payment of duties thereon, and may there be smelted and refined, together with
1890 other metals of home or foreign production: *Provided*, That each day a quantity of refined metal equal to the amount of imported metal refined that day shall be set aside, and such metal so set aside shall not be taken from said works except for exportation, under the direction of the proper officer having charge thereof as aforesaid, whose certificate, describing the articles by their marks or otherwise, the quantity, the date of importation, and the name of vessel or other vehicle by which it was imported, with such additional particulars as may from time to time be required, shall be received by the collector of customs as sufficient evidence of the exportation of the metal, or it may be removed, under such regulations as the Secretary of the Treasury may prescribe, to any other bonded warehouse, or upon entry for, and payment of duties, for domestic consumption. All labor performed and services rendered under these regulations shall be under the supervision of an officer of the customs, to be appointed by the Secretary of the Treasury, and at the expense of the manufacturer.

1883 [No corresponding provision.]

DECISION UNDER SECTION 29, ACT OF 1897.

(*a*) The provision herein that each day a quantity of refined metal equal to 90 per cent of the imported metal smelted or refined that day shall be set aside and exported in order to release the bond required by this section, requires that

said 90 per cent shall be of the quantity of imported metal determined by Government assay, or otherwise, to be contained in the crude bullion or ore when imported, prior to such smelting or refining, and not 90 per cent of the "smelted and refined" metal smelted or refined that day. Guggenheim Smelting Company *v.* United States (126 Fed Rep., 728; T. D. 24888), reversing 121 Fed. Rep., 153, and affirming T. D. 23383, G. A. 5032 followed; T. D. 25133, G. A. 5620.

Sec. 30. That where imported materials on which duties have been paid are used in the manufacture of articles manufactured or produced in the United States, there shall be allowed on the exportation of such articles a drawback equal in amount to the duties paid on the materials used, less one per centum of such duties: *Provided*, That when the articles exported are made in part from domestic materials the imported materials, or the parts of the articles made from such materials, shall so appear in the completed articles that the quantity or measure thereof may be ascertained: *And provided further*, That the drawback on any article allowed under existing law shall be continued at the rate herein
1897 provided. That the imported materials used in the manufacture or production of articles entitled to drawback of customs duties when exported shall, in all cases where drawback of duties paid on such materials is claimed, be identified, the quantity of such materials used and the amount of duties paid thereon shall be ascertained, the facts of the manufacture or production of such articles in the United States and their exportation therefrom shall be determined, and the drawback due thereon shall be paid to the manufacturer, producer, or exporter, to the agent of either, or to the person to whom such manufacturer, producer, exporter, or agent shall in writing order such drawback paid, under such regulations as the Secretary of the Treasury shall prescribe.

SEC. 22. That where imported materials on which duties have been paid are used in the manufacture of articles manufactured or produced in the United States, there shall be allowed on the exportation of such articles a drawback equal in amount to the duties paid on the materials used, less one per centum of such duties; *Provided*, That when the articles exported are made in part from domestic materials the imported materials, or the parts of the articles made from such materials, shall so appear in the completed articles that the quantity or measure thereof may be ascertained: *And provided further*, That the drawback on any article allowed under existing law shall be continued at the rate herein
1894 provided. That the imported materials used in the manufacture or production of articles entitled to drawback of customs duties when exported shall, in all cases where drawback of duties paid on such materials is claimed, be identified, the quantity of such materials used and the amount of duties paid thereon shall be ascertained, the facts of the manufacture or production of such articles in the United States and their exportation therefrom shall be determined, and the drawback due thereon shall be paid to the manufacturer, producer, or exporter, to the agent of either or to the person to whom such manufacturer, producer, exporter, or agent shall in writing order such drawback paid, under such regulations as the Secretary of the Treasury shall prescribe.

SEC. 25. That where imported materials on which duties have been paid, are used in the manufacture of articles manufactured or produced in the United States, there shall be allowed on the exportation of such articles a drawback equal in amount to the duties paid on the materials used, less one per centum of such duties: *Provided*, That when the articles exported are made in part from domestic materials, the imported materials, or the parts of the articles made from such materials shall so appear in the completed articles that the quantity or measure thereof may be ascertained. *And provided further*, That the drawback on any article allowed under existing law shall be continued at the rate herein provided. That the imported materials used in the manufacture or production of articles entitled to drawback of customs duties when exported shall in all cases where drawback of duties paid on such materials is
1890 claimed, be identified, the quantity of such materials used and the amount of duties paid thereon shall be ascertained, the facts of the manufacture or production of such articles in the United States and their exportation therefrom shall be determined, and the drawback due thereon shall be

paid to the manufacturer, producer, or exporter, to the agent of either or to the person to whom such manufacturer, producer, exporter or agent shall in writing order such drawback paid, under such regulations as the Secretary of the Treasury shall prescribe.

Par. 328. There shall be allowed on the imported tin-plate used in the manufacture of cans, boxes, packages, and all articles of tin ware exported, either empty or filled with domestic products, a drawback equal to the duty paid on such tin-plate, less one per centum of such duty, which shall be retained for the use of the United States.

1883 [No corresponding provision.]

DECISIONS UNDER VARIOUS STATUTES.

(*a*) Bottles and corks in which beer is bottled and exported for sale are not "imported materials used in the manufacture" of such beer within the meaning of the drawback provisions, although the beer be bottled and corked and subsequently heated for its better preservation. The imported material must enter into and form one of the ingredients of the manufactured article. Affirming the decision of the Court of Claims.—Joseph Schlitz Brewing Co. *v.* United States (181 U. S., 584).

(*b*) American-made bags exported, on which drawback has been allowed, are, when returned, liable only to a duty equal to the amount of drawback paid. They are exempt from the requirements of paragraph 483, tariff act of 1897, as to proof of identity and reimportation by the exporter only.—T. D. 23340, G. A. 5015.

(*c*) The act of August 5, 1861 (12 Stat., 292), section 4, having declared that on exportation there shall be allowed a drawback equal to the amount of duty paid on such material, and the Secretary having established by a regulation that as regarded the cake resulting from the manufacture of linseed oil into oil and cake the latter represents at 17 cents per hundred pounds the duty on the imported seed so manufactured into cake, there resulted a contract that, when exported, the Government would refund, repay, pay back, this amount as a drawback to the importer. If this is not so it is because it is impossible to make a contract when the details of its execution or performance are left to officers who refuse to carry them out. The Court of Claims makes the mistake of supposing that the claim is founded upon the regulations of the Secretary. This view can not be sustained. It is the law which gives the right, and the fact that the customs officers refuse to obey these regulations can not defeat a right which the act gives.—Campbell *v.* United States (107 U. S. 407, 411), reversing 12 C. Cls. R., 470.

(*d*) The Secretary can not, by an act forbidding the collector to proceed under drawback regulations, defeat the law allowing drawback.—Campbell *v.* United States (107 U. S., 407, 410).

(*e*) Description of the manner in which frauds on the revenue are perpetrated, in obtaining from the Government the payment of money on drawbacks, on the exportation of goods which have paid internal-revenue taxes.—Benedict, District Judge, charge to the Grand Jury, May 10, 1869 (6 Blatchf., 555; 30 Fed. Cas., 978).

(*f*) Of a claim for drawback on exported articles under the act of Auguest 5, 1861, section 4 (12 Stat., 292), which provides that the drawback shall be ascertained under such regulations as shall be prescribed by the Secretary, this court has not jurisdiction, there being no fixed right to any specific sum until the amount of the drawback is ascertained under the regulations prescribed.—Campbell *v.* United States (12 C. Cls. R., 470); reversed (107 U. S., 407).

(*a*) The Court of Claims has not jurisdiction in the following cases arising under the revenue laws: 1. Where the right of a party to money is dependent upon the decision or action of an executive officer, and the same has been rendered or taken against the party. 2. Where the right is dependent upon such decision or action and none has been rendered or taken, but the matter is still in fieri in an Executive Department.—Id.

(*b*) Claimant imported linseed-oil cake and was entitled to drawback under section 4, act of August 5, 1861. The collector, acting under instructions from the Secretary, refused to comply with the law and regulations. *Held*, that the claimant being entitled to drawback may, when payment is refused, maintain an action therefor in the Court of Claims. 12 C. Cls. R., 470 reversed.—Campbell *v.* United States (107 U. S., 407).

(*c*) The Court of Claims has jurisdiction of a case to recover drawback on exported sugar.—Durant *v.* United States (28 C. Cls. R., 356).

(*d*) R. S. 3477, relating to the assignment of claims, affects only perfected claims, and does not apply to a claim for drawback on reexported goods made in the name of one to whom the outward bill of lading is indorsed, with authority to act for custom-house purposes, since the regulations of the Treasury provide that the person producing the bill of lading so indorsed shall be deemed the exporter for the purpose of making entry and receiving the drawback or refund.—Kennedy *v.* United States (C. C.), (79 Fed. Rep., 893); Same *v.* Same (C. C. A.), (95 Fed. Rep., 127).

(*e*) The six-year limitation begins to run from the date of exportation, not from the date of the decision of the Treasury Department passing upon the claim.—Kennedy *v.* United States (C. C.), (79 Fed. Rep., 893).

(*f*) The Tide Water Oil Company imported from Canada shooks and from Europe steel rods upon which importation duties were paid. The box shooks were manufactured in Canada from boards, first being planed and then cut into required lengths and widths, intended to be substantially correct for making boxes without further labor than nailing shooks together. They were then tied up in bundles of sides, of ends, of bottoms, and of tops of from 15 to 25 in a bundle. The shooks were, at the factory of the company, constructed into boxes or cases by nailing the same together with nails manufactured in the United States out of steel rods imported from Europe, and by trimming when defective in length, to make the boxes without projecting parts. The cost of the labor expended in the United States in the necessary handling, nailing, and trimming was equal to about one-tenth of the value of the boxes. The boxes were filled with cans and exported. For about four years prior to July 1, 1889, the Department allowed drawback. On that date the Secretary changed this ruling and refused to allow drawback. *Held*, That the company was not entitled to drawback. 31 C. Cls. R., 90 affirmed.—Tide Water Oil Co. *v.* United States (171 U. S., 210).

(*g*) The act of June 19, 1886, section 10 (24 Stat., 81), which restricts the right of drawback upon bituminous coal (act of 1883) to vessels of the United States is prospective and does not take away the right to the drawback on coal which had previously been reshipped on vessels not of the United States.—Kennedy *v.* United States (23 C. Cls. R., 363).

(*h*) When goods entered in debenture are reexported, have passed through a foreign custom-house, are landed and have gone into the general mass of property, and like that subject to be consumed, and bought and sold by retail, they are no longer, in the sense of the act of March 3, 1845 (5 Stat., 750), the same goods.—United States *v.* Whidden (3 Ware, 269; 28 Fed. Cas., 535).

(*a*) Bottles and corks are finished products and not materials upon which drawback can be allowed when exported filled with American beer.—Joseph Schlitz Brewing Co. *v.* United States (35 C. Cls. R., 110).

(*b*) No right of drawback arises when bags made of imported material are leased to steamers for the transportation of grain on foreign voyages with the understanding that they are to be brought back. Such bags were neither exported nor imported, but were a part of the furniture of the ship.—Kennedy *v.* United States (C. C.), (79 Fed. Rep., 893); Same *v.* Same (C. C. A.), (95 Fed. Rep., 127).

(*c*) Where the right of a party to recover rests upon a statute and does not require the action of a revenue officer to determine the right or fix the amount, the case is not a revenue case within the intent of Nichols *v.* United States (7 Wallace, 122). Being founded upon a law of the United States it is within the jurisdiction of this court. This court has jurisdiction of a case to recover drawback on exported sugar.—Durant *v.* United States (28 C. Cls. R., 356).

(*d*) In 1875 the sugar known to the trade as "Standard A Coffee White" came within the classification of the Treasury regulations then existing of "refined crystalline sugar," and was entitled to a drawback of 3¼ cents a pound.—Durant *v.* United States (28 C. Cls. R., 356).

(*e*) The purpose of this section is not to increase the revenue or encourage export trade, but to foster domestic manufactures.—The Tide Water Oil Co. *v.* United States (31 C. Cls. R., 90).

(*f*) Boxes made of shooks manufactured in Canada, planed and of the requisite length and width, so that nothing remains to be done except nail the shooks together and trim the boxes where the shooks are defective in length or width, are not domestic manufactures within this section.—Id.

(*g*) The intent of this section is that the manufacture be within the United States; that the exported article shall not have been partly manufactured elsewhere.—Id.

(*h*) Oil cake made from linseed by its separation into linseed oil and oil cake is an article of manufacture, and when made in the United States from imported linseed is entitled, upon exportation, to drawback.—Dean Linseed Oil Co. *v.* United States (C. C.), (78 Fed. Rep., 467).

(*i*) The drawback is to be calculated in proportion to the amount of linseed entering into such oil cake by weight, and not in proportion to the respective values of the oil and oil cake made from the linseed.—Id.; reversed (87 Fed. Rep., 453).

(*j*) It seems that when by the treatment of an imported article a valuable thing is produced, leaving the refuse of no value, no drawback will be allowable upon the exportation of such refuse.—Id.

(*k*) Where linseed, upon which a duty of 20 cents a bushel has been paid, was manufactured into oil and oil cake, and the oil cake exported, the drawback should be computed in proportion to the value which the exported oil cake bears to the imported linseed. 78 Fed. Rep., 467 reversed.—United States *v.* Dean Linseed Oil Co. (C. C. A.), (87 Fed. Rep., 453).

(*l*) Linseed oil cake manufactured from imported linseed is not waste, but a manufactured article and therefore entitled to drawback.—Id.

(*m*) Imported bottles and corks reexported filled with beer made in this country are not "materials * * * used in the manufacture of articles manufactured in the United States" within the meaning of this section.—Wheeler *v.* United States (D. C.), (75 Fed Rep., 654).

(*a*) Imported bottles, corks, and tin foil reexported as cases or coverings for beer made in this country are not "materials * * * used in the manufacture of articles manufactured or produced in the United States" within the meaning of this act.—Beadleston *v.* United States (D. C.), (104 Fed. Rep., 295).

(*b*) Additional duties by way of penalty levied under section 8, act of 1846, do not make part of the drawback to be returned on exportation.—Bartlett *v.* Kane (Taney, 186; 2 Fed. Cas., 971); affirmed (16 How., 263).

(*c*) Documents from the custom-house to prove the withdrawal of goods from a bonded warehouse and their exportation in a certain vessel are prima facie sufficient to sustain an allegation in the declaration that such things were done with the goods.—McGlinchy *v.* United States (4 Cliff., 312; 16 Fed. Cas., 118).

(*d*) Section 84, act of 1799, has not (1830) been repealed.—United States *v.* Eighty-five Hogsheads of Sugar (2 Paine, 54; 25 Fed. Cas., 991).

(*e*) Sugar entitled to drawback on exportation must have been refined in the United States.—Id.

(*f*) What are refined sugars within the meaning of the act, and such as entitle the claimant to the drawback allowed by law upon sugar refined in the United States and exported therefrom, must be gathered from the commercial sense in which the distinguishing qualities and properties of this commodity are known and understood. What is known as "bastars" or "bastard sugar" is not refined sugar.—Id.

(*g*) A forfeiture may be incurred by entering for drawback under a false denomination sugars not previously imported and subject to duty.—Barlow *v.* United States (7 Pet., 404).

(*h*) Where sugars (1830) entered for exportation for the benefit of drawback, after being landed on the vessel are fraudulently relanded on the dock, the marks obliterated and other marks substituted, and then replaced on the vessel in the presence of the customs officials, so as to show on their return a greater number of casks and a larger quantity of sugar than was actually put on board, the transaction is a relanding within the meaning of the drawback bond and constitutes a breach thereof.—United States *v.* Heckscher (3 Hunt Mer. Mag., 71; 26 Fed. Cas., 251).

(*i*) The surety on a custom-house bond, conditioned that certain sugars entered for exportation for the benefit of drawback should not be relanded in the United States, is estopped by the recitals of the bond to deny that the quantity therein specified was in fact laden upon the vessel.—Id.

(*j*) Bond given conditioned that the party should produce the certificates and other proof required by law of the landing of the merchandise at some foreign port, etc. False and fraudulent certificates were produced and the signature and seal of the bond were torn off and destroyed. *Held*, that the United States might declare on the mutilated bond.—United States *v.* Spalding (2 Mason, 478; 27 Fed. Cas., 1278).

Sec. 31. That all goods, wares, articles, and merchandise manufactured wholly or in part in any foreign country by convict labor shall not be
1897 entitled to entry at any of the ports of the United States, and the importation thereof is hereby prohibited, and the Secretary of the Treasury is authorized and directed to prescribe such regulations as may be necessary for the enforcement of this provision.

SEC. 24. That all goods, wares, articles, and merchandise manufactured wholly or in part in any foreign country by convict labor shall
1894 not be entitled to entry at any of the ports of the United States, and the importation thereof is hereby prohibited, and the Secretary of the

Treasury is authorized to prescribe such regulations as may be necessary for the enforcement of this provision.

SEC. 51. That all goods, wares, articles, and merchandise manufactured wholly or in part in any foreign country by convict labor, shall not be
1890 entitled to entry at any of the ports of the United States, and the importation thereof is hereby prohibited, and the Secretary of the Treasury is authorized to prescribe such regulations as may be necessary for the enforcement of this provision.

1883 [No corresponding provision.]

1897 [**Sec. 32** amends secs. 7 and 11, act of June 10, 1890, which see, as amended, pages 918, 939.]

Sec. 33. That on and after the day when this Act shall go into effect all goods, wares, and merchandise previously imported, for which no entry has been made, and all goods, wares, and merchandise previously entered without payment of duty and under bond for warehousing, transportation,
1897 or any other purpose, for which no permit of delivery to the importer or his agent has been issued, shall be subjected to the duties imposed by this Act and to no other duty, upon the entry or the withdrawal thereof: *Provided*, That when duties are based upon the weight of merchandise deposited in any public or private bonded warehouse, said duties shall be levied upon the weight of such merchandise at the time of its entry.

1894 [No corresponding provision. Section 50, Act of 1890 (post) remained in force.]

SEC. 50. That on and after the day when this Act shall go into effect all goods, wares, and merchandise previously imported, for which no entry has been made, and all goods, wares, and merchandise previously entered without payment of duty and under bond for warehousing, transportation, or any other purpose, for which no permit of delivery to the importer or his agent has been issued, shall be subjected to no other duty upon the entry or the withdrawal thereof than if the same were imported respectively after that day: *Provided*, That any imported
1890 merchandise deposited in bond in any public or private bonded warehouse having been so deposited prior to the first day of October, eighteen hundred and ninety, may be withdrawn for consumption at any time prior to February first, eighteen hundred and ninety-one, upon the payment of duties at the rates in force prior to the passage of this Act: *Provided further*, That when duties are based upon the weight of merchandise deposited in any public or private bonded warehouse said duties shall be levied and collected upon the weight of such merchandise at the time of its withdrawal.

SEC. 10. That all imported goods, wares, and merchandise which may be in the public stores or bonded warehouses on the day and year when this Act shall go into effect, except as otherwise provided in this Act, shall be subjected to no other duty upon the entry thereof for consumption than if the same were imported respectively after that day; and all
1883 goods, wares, and merchandise remaining in bonded warehouses on the day and year this Act shall take effect, and upon which the duties shall have been paid, shall be entitled to a refund of the difference between the amount of duties paid and the amount of duties said goods, wares, and merchandise would be subject to if the same were imported respectively after that date.

DECISIONS UNDER SECTION 33, ACT OF 1897.

(*a*) The entry referred to in this section is the entry of the merchandise, not the entry of the vessel.—T. D. 18635, G. A. 4033.

(*b*) Importations made at an original port of entry and duly entered for consumption prior to 4.06 o'clock p. m. (Washington time), July 24, 1897, are dutiable under the Act of 1894. But where goods arrived prior to said hour, but were not entered, and the duties thereon were not paid until afterwards, or where goods arrived at any original port of entry prior to said hour and were entered under bond for warehousing, transportation, etc., without payment

of duties and issue of permit of delivery, they are dutiable under the Act of 1897.—Id.

(*a*) Merchandise withdrawn from the warehouse after July 24, 1897, is dutiable on the basis of the weight at the time of entry and not at the time of withdrawal. Section 50, Act of 1890, was repealed by section 33, Act of 1897.—T. D. 19715, G. A. 4214.

(*b*) Furniture which was free under paragraph 426 (1894) as antiquities is not dutiable where imported at 1 o'clock in the afternoon of July 24, 1897. This section has no application to free goods. Reversing board.—Pitt *v.* United States (C. C.), (99 Fed. Rep., 558).

(*c*) When importers on and prior to July 24, 1897, made application under R. S. 2859 to enter goods without invoice, but the goods were not finally passed, nor the duties paid, nor permits of delivery granted until after July 24, such goods fall within the provisions of section 33, Act of 1897, and become dutiable under the Act of 1897.—T. D. 22481, G. A. 4762.

(*d*) The mere filing of the prescribed documents (under R. S. 2859, for importations valued at less than $100) with the collector is not an entry such as would exclude the merchandise from the operation of section 33, Act of 1897, but the term "entry" as here used relates to a transaction of which the filing of such document is but the initial step. The term "entry" means the entire transaction by which the importer obtains the entrance of his goods.—Id.

(*e*) The informal entry provided by R. S. 2859 is a rule of convenience only and is not intended to contribute to the rights of importers. The simple filing of the application to enter merchandise under its provisions does not vest in the importers, at the time of such filing, even an incipient right or equity such as a court would intervene to protect. Before such entry can be regarded as complete, the collector must be satisfied that the neglect to produce a certified invoice was unintentional and that the importation was made in good faith.—Id.

(*f*) The tender by an importer of the document prescribed by R. S. 2859, accompanied by a check in payment of duties, does not constitute the entry of merchandise as the term is used in section 33, act of 1897.—T. D. 22618, G. A. 4809.

(*g*) When importers, on and prior to 4.06 p. m. on July 24, 1897, tendered the collector the informal documentary entry of, and a check in payment of estimated duties on, cargoes of lead imported in bond and which had only arrived at the port that morning, which said goods were on subsequent days officially and duly weighed and assayed and duties liquidated, even had said ducuments been accepted, such goods fall within the provisions of section 33, act of 1897, as goods for which no entry has been made and for which no permit of delivery has been issued and are dutiable under the act of 1897.—T. D. 22618, G. A. 4809.

(*h*) The rejection by the collector at the port of destination of a tender of entry of immediate transportation goods which had not yet reached said port of destination was justifiable.—Ellison *v.* United States (142 Fed. Rep., 732; T. D. 27035).

(*i*) The instrument characterized by the law and known in customs transactions as "permit of delivery" or "permit to deliver" may be, and frequently is, when issued, conditional in effect. These conditions may rest in parol or custom, or be a part of the instrument, or may be such as are prescribed as statutory or administrative conditions or regulations affecting such instruments generally or in the particular case.—T. D. 22618, G. A. 4809.

(*a*) On July 24, 1897, certain goods were entered at New York for immediate transportation to Philadelphia in bond, but only 6 cases out of the 40 cases in the importation were received by the railroad that day. On the same day the importers tendered a consumption entry for the goods to the collector at Philadelphia, but that officer refused it on the ground that the goods had not reached the latter port. The goods were finally entered July 28, and duties assessed under the tariff act of 1897. It was held that the refusal was proper, as the goods had not yet come under the control of the collector at Philadelphia; that they were precisely within the terms of section 33, and hence dutiable under said act, and that even if the 6 cases which had been delivered to the railroad company in New York might be considered as having been released from the jurisdiction of the collector at New York and having entered that of the collector at Philadelphia, as there was no proof of the identity of such 6 cases, the importation must be treated as a whole and dutiable all alike.—Ellison *v.* United States (142 Fed. Rep., 732; T. D. 27035), affirming 136 id., 969 (T. D. 26219) and T. D. 24796, G. A. 5482.

(*b*) Under the provision in this section that the duties imposed under the act should be applied to merchandise imported "on and after the day when this act shall go into effect," the word "day" had no other significance than "date" or "time." It meant previous to the moment rather than the day when the act took effect.—United States *v.* Lumber Company, and Lumber Company *v.* United States (142 Fed. Rep., 432; T. D. 26826), reversing 128 id., 306; T. D. 25135, and affirming T. D. 24535, G. A. 5365.

(*c*) When imported goods have remained in bond beyond three years and are thereupon deemed abandoned to the Government, the rights and liabilities become fixed at once, and the Government is entitled to retain from the proceeds of their sale or to collect upon the bond the amount of duties according to the then existing law, though a different rate of duty goes into effect before a sale.—Buxbaum *v.* United States (C. C. A.), (80 Fed. Rep., 885).

(*d*) Lead-bearing ores imported and entered for warehousing at a bonded smelter prior to the passage of the act of 1897, but remaining within the custody of the Government officers at said smelter at the time the act of 1897 took effect, are dutiable under that act. For goods to be dutiable under the act of 1894, they must have been either imported and entered for consumption or withdrawn for consumption and removed from Government custody while the act of 1894 was in effect.—T. D. 20801, G. A. 4373.

(*e*) The proviso in this section is not restricted to the matter immediately preceding it relating to goods imported prior to the passage of the act, but was intended to be general and includes as well merchandise imported after the passage of the act. Warehoused merchandise dutiable by weight should be assessed according to its weight at the time of entry and not at the time of withdrawal from warehouse.—United States *v.* Falk (204 U. S., 143; T. D. 27832), reversing Falk *v.* United States (146 Fed. Rep., 484; T. D. 27036), and affirming 145 Id., 574; T. D. 25976, and abstract 1616 (T. D. 25337), followed; T. D. 27933, G. A. 6545.

DECISIONS UNDER SECTION 50, ACT OF 1890.

(*f*) When duties were liquidated, on the day after the act of 1894 went into effect, upon goods imported or withdrawn while the old law was in force, the rate of duty should be that prescribed by the new law, and not the higher rate imposed by the old; and the right of the Government to such higher rate is not saved by the provision of section 72, that the repeals therein made should not

affect "any act done, or any right accrued."—Burr *v.* United States (C. C.), (66 Fed. Rep., 742); Passavant *v.* United States (id., 744); McCann *v.* Same (id).

(*a*) Goods entered August 23, 1894, and permit to land and deliver goods issued August 23, which permit dispensed with the necessity of removing the goods to the public stores. Goods examined August 29, 1894, and permit indorsed, "Examined, Aug. 29, 1894. C. L. L." During the period between August 23 and August 29, the goods were either actually or constructively in the custody of the customs officers and not under control of the owners on August 28, when the act of 1894 went into effect, and are therefore dutiable under the act of 1894 and not the act of 1890.—T. D. 16404, G. A. 3193.

(*b*) Cigars imported November 14, 1889, and remained unclaimed until October 27, 1890, when withdrawn and duties paid under the act of 1883. Entry reliquidated and duties assessed under the act of 1890 on January 19, 1891. *Held*, that the cigars were dutiable under the act of 1890.—T. D. 11584, G. A. 759.

(*c*) Vessel arrived in port prior to October 6, 1890, but the goods were not entered for consumption until after that date, in the form prescribed by law (R. S. 2785; 2786). Held dutiable under the act of 1890. There is no legal force in the objection that the collector closed the custom-house on Sunday, October 5, 1890, and refused to make entries on that day.—T. D. 13978, G. A. 2083.

(*d*) Cigars entered at New York for immediate transportation in September, 1890, and arrived at Denver on October 2 and 3, when the surveyor mailed notices of their arrival to the importer who did not receive such notices until October 6, when the new tariff was in force. *Held*, that the surveyor was not bound to give notice to the importer of the arrival of his goods and that the cigars are dutiable under the act of 1890.—T. D. 11039, G. A. 482.

(*e*) Jute butts imported and warehoused prior to October 1, 1890, and withdrawn October 6, are free under the act of 1890 and not dutiable under the act of 1883.—T. D. 10413, G. A. 104.

(*f*) Goods in general order warehouse October 6, 1890, and entered October 7 are dutiable under the act of 1890.—T. D. 10554, G. A. 204.

(*g*) Entry under R. S. 2785, prepared September 30, 1890, and handed to deputy collector, but not verified until October. Entry was for warehouse only and not for transportation. Held dutiable under the act of 1890.—T. D. 10676, G. A. 260.

(*h*) Section 50, act of 1890, does not apply to wool which is dutiable under paragraph 386, act of 1890, at an ad valorem rate based upon value in a foreign country.—T. D. 11226, G. A. 585.

(*i*) Section 50, act of 1890, applies to goods under bond, whether for warehouse, transportation, or any other purpose, and does not apply to goods entered for consumption under R. S. 2785, which is a final entry.—T. D. 11565, G. A. 740.

(*j*) Section 50, act of 1890, refers to goods declared to be dutiable as of the date when this law went into effect (October 6, 1890). It does not embrace articles upon which duty was levied to take effect on any other day than October 6, as, for instance, tin under paragraphs 143 and 145.—T. D. 12007, G. A. 920.

(*k*) Tobacco imported May 29, 1890, rewarehoused July 9, and withdrawn October 25, 1890. The dutiable weight is the weight at the time of withdrawal.—T. D. 10507, G. A. 157.

(*a*) Leaf tobacco imported in December, 1889, and withdrawn October 17, 1890, when duty was paid under the act of 1883. *Held*, that it is subject to duty on weight at the time of withdrawal.—T. D. 10955, G. A. 450.

(*b*) Duty is to be assessed on weight of tobacco at the time of withdrawal.—T. D. 11694, G. A. 799.

(*c*) Where tobacco was entered at New York, warehoused, and withdrawn for transportation in bond to an interior port, not actually rewarehoused at interior port, but constructively rewarehoused and withdrawn for consumption, duty must be assessed on the weight at the port of origiual entry. Section 50, act of 1890, does not refer to goods constructively rewarehoused.—T. D. 11695, G. A. 800; T. D. 12384, G. A. 1156.

(*d*) Tobacco imported at New York, entered in bond, taken to Boston under transportation entries, rewarehoused by being actually deposited in bonded warehouse at Boston, and afterwards withdrawn for consumption. The dutiable weight is the weight at the time of withdrawal.—T. D. 13055, G. A. 1560.

(*e*) Tobacco imported and an allowance of 8 per cent made on original liquidation on account of moisture. On final withdrawal, claim made that duty should be assessed on the weight at the time of withdrawal. *Held*, that the collector was right in refusing to grant the second claim.—T. D. 14383, G. A. 2267.

(*f*) Goods entered for immediate transportation, without appraisement, before the act of October 1, 1890, went into effect, but entered for consumption after it went into effect, held dutiable under the act of 1890.—T. D. 12260, G. A. 1074.

(*g*) Section 50, act of 1890, applies to goods under bond, whether for warehouse, transportation, or any other purpose, and does not apply to goods entered for consumption under R. S. 2785, which is a final entry.—T. D. 11565, G. A. 740.

(*h*) Section 50, act of 1890, applies to wool which is dutiable under paragraph 386, act of 1890, at an ad valorem rate based on value in a foreign country.—T. D. 11226, G. A. 585.

(*i*) The words "no other duty," in section 50, act of 1890, mean "the same duty."—In re Gardiner (C. C. A.), (53 Fed. Rep., 1013).

(*j*) Tobacco, dutiable under the act of 1890, imported and remained in warehouse more than three years. On December 11, 1896, permitted to be withdrawn on payment of duty on weight at the time of importation. Importers claimed under section 50, act of 1890, that the duty should be based on the weight at the time the tobacco was delivered to them. *Held*, that the weight of the tobacco at the time of the importation should be taken as the dutiable weight, where the tobacco remained in the warehouse more than three years and was delivered to the importers upon the payment of duties and charges.—T. D. 18413, G. A. 3970.

(*k*) Goods imported while the act of 1890 was in force to be exhibited at the California Midwinter Exposition and withdrawn for consumption and sold after the act of 1894 went into effect. *Held*, that section 2 of the act authorizing the sale of merchandise imported for the purpose of exhibition, providing that all such articles shall be subject to duty, if any, imposed by the revenue laws in force at the date of importation being a special act designed to govern a particular class of merchandise, is not repealed or modified by the more general legislation of the act of 1894.—T. D. 16357, G. A. 3186.

(*a*) American whisky imported and warehoused May 11, 1889, and withdrawn October 16, 1890, is dutiable on the number of gallons placed in the warehouse and not on the number withdrawn.—T. D. 10466, G. A. 116.

(*b*) The dutiable gauge of whisky is that at the time it is placed in the warehouse and not at the time of withdrawal. The term "weight" in section 50, act of 1890, can not be construed to mean gauge.—T. D. 10747, G. A. 300.

(*c*) Section 50 of the act of 1890 declares that any merchandise deposited in bond before the date of the act may be withdrawn for consumption on payment of the duties in force before the act, and that when such duties are based upon the weight of the goods, the weight shall be taken at the time of withdrawal. *Held*, that while under the internal-revenue laws the proof of spirits is determined by weight, yet the tax is always assessed upon the gallon measurement, whether the spirits are above or below proof, and hence reimported whisky, when withdrawn from bond, may pay according to the number of gallons at the time of importation and not at the time of withdrawal.—Louisville Public Warehouse Co. *v.* Surveyor of the Port at Louisville (C. C.), (48 Fed. Rep., 372); affirmed, Same *v.* Collector of Customs (C. C. A.), (49 id. 561).

(*d*) The closing of the custom-house on Sunday is a reasonable regulation, and an importer has no right to enter goods on that day.—T. D. 10522, G. A. 172; T. D. 11327, G. A. 610; T. D. 13978, G. A. 2083.

(*e*) Goods entered for immediate transportation September 30, 1890, and entry made at port of final destination October 13. Held to be dutiable under the act of 1890.—T. D. 10939, G. A. 434.

(*f*) Carpet wool imported and duties paid prior to August 28, 1894. Permit to withdraw given under article 497, Regulation 1892, which permit was presented to the storekeeper prior to August 28, but the goods not actually delivered to the importer, being voluntarily left by him until after that date. Held dutiable under the act of 1890.—T. D. 16649, G. A. 3294.

(*g*) Decorated earthenware imported and warehoused October 6, 1892, and withdrawn October 14, 1895, more than three years after being in bond. Held dutiable under the act of 1890.—T. D. 18223, G. A. 3933.

(*h*) Goods remainiug in bonded warehouse more than three years, withdrawn after the act of 1894 went into effect, are dutiable at the rate in force at the time of withdrawal.—T. D. 16090, G. A. 3054; reversed, T. D. 18404, G. A. 3961 (76 Fed. Rep., 742).

(*i*) Merchandise, other than liquors of American production, entered for warehouse under the act of 1890 and withdrawn for consumption more than three years after, while the act of 1894 is in force, is dutiable under the act of 1890.—T. D. 18404, G. A. 3961.

(*j*) Section 29 of the act of June 10, 1890, and section 50 of the act of October 1, 1890, repealed R. S. 2970, and the additional duty of 10 per cent on goods remaining in the warehouse more than one year is not authorized.—T. D. 15517, G. A. 2827.

(*k*) R. S. 2970 is repealed by section 50, act of October 1, 1890, and additional duty can not be levied on goods which had been in bond more than a year before the date when this act went into effect and were withdrawn in January, 1891.—T. D. 10354, G. A. 75; T. D. 10466, G. A. 116; reversed, In re Schmid (C. C.), (54 Fed. Rep., 145).

(*l*) Goods deposited in bond prior to the date of the act of October 1, 1890, for which no permit of delivery has issued, and withdrawn before February 1, 1891, but after act of 1890 went into effect, are not subject to the additional

duty provided by section 2970.—United States *v.* McGrath (D. C.), (50 Fed. Rep., 404).

(*a*) Tobacco imported February 13, 1890, transported in bond and deposited in bonded warehouse October 21, 1890, and withdrawn for consumption May 4, 1891. Under R. S. 2970 additional duty of 10 per cent was assessed. *Held*, that when the act of June 10, 1890, section 20, became operative, the additional duty had not accrued, and that as the tobacco was withdrawn for consumption within three years it is not subject to additional duty or to assessment according to original entry, but is dutiable according to weight at the time of withdrawal.—T. D. 11836, G. A. 827.

DECISIONS UNDER EARLIER STATUTES PERTAINING TO SAME SUBJECT MATTER.

(*b*) Vessel arrived at the port of Philadelphia June 16, 1812, and an application was immediately made for an entry. On June 26, 1812, the vessel and cargo was seized for a violation of the nonimportation act. On March 20, 1813, the forfeiture was remitted by the Secretary. The goods are not liable to double duty under the act of July 1, 1812.—Perots *v.* United States (1 Pet. C. C., 256; 19 Fed. Cas., 258).

(*c*) A person purchased sugars in a foreign port and expressed an intention of shipping them to the United States, and the charter party was for a voyage to a certain foreign port for a cargo, thence to New York or Boston, as ordered. Before the ship sailed from the port at which she was lying a stipulation was added to the charter party, giving the charterers the option of sending the vessel to Falmouth for orders to discharge at one of the several enumerated foreign ports. Before the departure of the ship the purchaser notified the parties through whom the purchase was made that the vessel would not got go to America. The bill of lading and all the papers were made out to send the vessel to Falmouth for orders, and the goods were consigned to Hamburg. When the ship arrived at Falmouth the purchaser ordered her to proceed to Boston, where she arrived January 22, 1862. *Held*, that the goods were not on August 5, 1861, while the ship was on the voyage to Falmouth, bound to the United States, and the cargo was dutiable under the act of August 5, 1861.—Gossler *v.* Goodrich (3 Cliff., 71; 10 Fed. Cas., 836).

(*d*) Section 20 of the act of June 30, 1864, did not have a retroactive effect. Its intention was to equalize the joint resolution of April 29, 1864, as between two classes of persons—those whose goods, owing to a failure to enforce the resolution until a late hour on April 30, 1864, had gone into consumption upon payment of the former rates of duty, and those who on later hours of the same day had been compelled to pay the extra duty of 50 per cent upon similar entries—but it made no provision for those who, although their goods arrived on April 29 or 30, did not on those days enter them for consumption.—Smith *v.* Draper (5 Blatchf. 238; 2 Int. Rev. Rec., 6; 22 Fed. Cas., 523).

(*e*) The intention of section 10, act of 1883, is that all goods remaining in bonded warehouses on July 1, 1883, entitled to be withdrawn under R. S. 2971, 2972, should be subject to no higher duties than this act imposes.—Abbott & Co., *v.* United States (20 Cl. Cls. R., 280).

(*f*) Emery stone was dutiable at $6 per ton on June 30, 1883. Under the act of 1883 it was free on and after July 1, 1883. Emery stone arrived at the port of New York on June 30, 1883, too late to go into store or bonded warehouse on that day. July 1 being Sunday, the stone was entered on July 2. It was claimed that this importation was free under this act and that for this

purpose the deck of the vessel should be considered a bonded warehouse. *Held*, that the stone was dutiable at $6 per ton.—McAndrew *v.* Robertson (29 Fed. Rep., 246).

(*a*) A vessel arrived at a port of the United States from a foreign port on June 30, 1883, and was entered at the custom-house on that day. A custom-house inspector took charge of it and the vessel remained with unbroken hatches until after the following July 1. *Held*, that the goods on board, being in the custody and under the control of the officers of the customs, were "in a public store" or "bonded warehouse" within the meaning of section 10, act of 1883, and were subject to the duty imposed by the act of 1883.—Hartranft *v.* Oliver (125 U. S., 525).

(*b*) Goods imported under the act of 1883 placed in bonded warehouse and remaining there more than three years prior to the act of 1890, could not be withdrawn for consumption upon payment of duties under the act of 1890, nor after the act of 1894 could they be withdrawn at the rates specified thereby; for sections 2970–2973 were not repealed, either expressly or by implication, by the acts of 1890 or 1894, and the right to enforce the payment of the duties and charges prescribed by the act of 1883 was under such circumstances "a right accrued," so as to be within the saving clause of section 54, act of 1890, and the liability of the goods was "a liability under a prior law" within the saving clause of the act of 1894. T. D. 16090, G. A. 3054, reversed.—In re Secretary of the Treasury (C. C.), (71 Fed. Rep., 505).

(*c*) Steel rails imported and placed under bond, the warehouse entries being liquidated under paragraph 147, act of 1883. They remained in the warehouse over three years and became liable to be regarded as abandoned under R. S. 2971. Sale was postponed by the Secretary at the request of the importers, and in the meantime the tariff acts of 1890 and 1894 were passed. The importer offered to withdraw the rails and pay the duty provided by the act of 1894, claiming that the duty payable on withdrawal had been reduced by the act of 1890 and the act of 1894, and that R. S. 2971 had been repealed. *Held*, that said section was not repealed or modified by the act of June 10, 1890, section 29, or by the act of October 1, 1890, sections 54 and 55, or by the act of 1894, section 72; that the right to sell the rails for duties, etc., due was "an accrued right" within the saving clause of such acts; and that the goods were liable for the duties provided by the act of 1883, in force at the time of their abandonment. 71 Fed. Rep., 505, affirmed.—Anglo-California Bank *v.* Secretary of Treasury (C. C. A.), (76 Fed. Rep., 742).

(*d*) The plaintiff prior to July 14, 1862, made certain importations into the United States and warehoused the same. Upon these importations the duties were ascertained according to the existing act of August 5, 1861, which was in force at the time of the importations. The goods were withdrawn for consumption after August 1, 1862, and after the act of July 14, 1862, took effect, each withdrawal having been made more than three months from the date of importation, but less than three months from the date of the deposit in the warehouse. *Held*, that the importations were subject to the duties prescribed by this act.—United States *v.* Benzon (2 Cliff., 512; 24 Fed. Cas., 1112).

(*e*) Under the act of August 5, 1861, section 5 (12 Stat., 292), the importer could withdraw his goods from the warehouse within three months from the time of depositing them there; but by this section the period was changed to three months from the date of the original importation. *Held*, that this act in its application to a case of this nature was operative and constitutional.—United States *v.* Benzon (2 Cliff., 512; 24 Fed. Cas., 1112).

(*a*) The provisions of the act of 1861, relative to the time in which the importations might be withdrawn from the warehouse, are not to be considered a contract between the importer and the Government, but a regulation of a privilege granted by the Government, which privilege the Government may entirely withhold. Similar changes have frequently been made upon this subject.—Id.

(*b*) The importation of goods, as between the importer and the Government, is not complete as long as the goods remain in the custody of the officers of the customs; and until they are delivered to the importer, whether on shipboard or in warehouse, they are subject to any duties on imports which Congress may see fit to impose and to new legislation as well in relation to duties as to alteration in warehouse laws.—Id.

(*c*) Under the act of March 7, 1864 (13 Stat., 16), an additional duty of 40 cents a gallon was imposed on all distilled spirits imported from foreign countries prior to the passage of that act.—Westfall *v.* Shook (5 Blatchf., 383; 5 Int. Rev. Rec., 54; 29 Fed. Cas., 795).

(*d*) The fact that such spirits were in a bonded warehouse at the time of the passage of the act does not exempt them from such tax.—Westfall *v.* Shook (5 Blatchf., 383; 5 Int. Rev. Rec., 54; 29 Fed. Cas., 795).

(*e*) The Secretary has power to direct the additional duty to be paid to a collector of internal revenue.—Id.

(*f*) Under section 19, act of June 30, 1864 (13 Stat., 202), all teas in warehouse on July 1, 1864, were subject to a duty of 25 cents per pound when afterwards withdrawn for consumption.—Smith *v.* Draper (3 Blatchf., 238; 2 Int. Rev. Rec., 6; 22 Fed. Cas., 523).

(*g*) On December 1, 1866, a warehouse bond was given for the payment of the duties then existing or to be thereafter enacted on certain brandy. The condition of the bond was that the obligors should after the expiration of one year and before the expiration of three years from the date of the bond withdraw the brandy and pay the amount of the penalty of the bond or the true amount, when ascertained, of duties imposed on the brandy and an additional sum equal to 10 per cent of the said duties. From a date prior to December 1, 1869, until January 1, 1871, the duty on brandy was $3 per gallon. By section 21 of the act of July 14, 1870, which went into effect January 1, 1871, the duty was reduced to $2 per gallon. After January 1, 1871, the brandy was sold at auction by the United States for the nonpayment of duties and a suit was brought on the bond to recover the amount of duties due beyond the proceeds of the sale. *Held*, that the proper rate of duty was the rate imposed at the expiration of three years from the date of the bond, namely, December 1, 1869, which was $3 per proof gallon and an additional duty equal to 10 per cent thereof; and not $2 per gallon under the act of 1870.—United States *v.* Duvivier (12 Blatchf., 449; 25 Fed Cas., 969).

Sec. 34. That sections one to twenty-four, both inclusive, of an Act entitled "An Act to reduce taxation, to provide revenue for the Government, and for other purposes," which became a law on the twenty-eighth day of August, eighteen hundred and ninety-four, and all acts and parts of acts inconsistent with the provisions of this Act are hereby repealed, said repeal to take effect on and after the passage of this Act, but the repeal of existing laws or modifications thereof embraced in this Act shall not affect any act done, or any right accruing or accrued, or any suit or proceeding had or commenced in any civil cause before the said repeal or modifications; but all rights and liabilities under said laws shall continue and may be enforced in the same manner as if said repeal or modifications had not been made. Any

offenses committed and all penalties or forfeitures or liabilities incurred prior to the passage of this Act under any statute embraced in or changed, modified, or repealed by this Act may be prosecuted or punished in the same manner and with the same effect as if this Act had not been passed. All acts of limitation, whether applicable to civil
1897 causes and proceedings or to the prosecution of offenses or for the recovery of penalties or forfeitures embraced in or modified, changed, or repealed by this Act shall not be affected thereby; and all suits, proceedings, or prosecutions, whether civil or criminal, for causes arising or acts done or committed prior to the passage of this Act may be commenced and prosecuted within the same time and with the same effect as if this Act had not been passed: *And provided further*, That nothing in this Act shall be construed to repeal the provisions of section three thousand and fifty-eight of the Revised Statutes as amended by the Act approved February twenty-third, eighteen hundred and eighty-seven, in respect to the abandonment of merchandise to underwriters or the salvors of property, and the ascertainment of duties thereon: *And provided further*, That nothing in this Act shall be construed to repeal or in any manner affect the sections numbered seventy-three, seventy-four, seventy-five, seventy-six, and seventy-seven of an Act entitled "An Act to reduce taxation, to provide revenue for the Government, and for other purposes," which became a law on the twenty-eighth day of August, eighteen hundred and ninety-four.

SEC. 72. All Acts and parts of Acts inconsistent with the provisions of this Act are hereby repealed, but the repeal of existing laws or modifications thereof embraced in this Act shall not affect any act done, or any right accruing or accrued, or any suit or proceeding had or commenced in any civil cause before the said repeal or modifications; but all rights and liabilities under said laws shall continue and may be enforced in the same manner as if said repeal or modifications had not been made. Any offenses committed and all penalties or forfeitures or liabilities incurred prior to the passage of this Act under any statute embraced in or changed, modified, or repealed by this Act may be prosecuted or punished in the same manner and with the same effect as if this Act had not been passed. All acts of limitation, whether
1894 applicable to civil causes and proceedings or to the prosecution of offenses of for the recovery of penalties or forfeitures embraced in or modified, changed, or repealed by this Act shall not be affected thereby; and all suits, proceedings, or prosecutions, whether civil or criminal, for causes arising or acts done or committed prior to the passage of this Act, may be commenced and prosecuted within the same time and with the same effect as if this Act had not been passed: *And provided further*, That nothing in this Act shall be construed to repeal the provisions of section three thousand and fifty-eight of the Revised Statutes as amended by the Act approved February twenty-third, eighteen hundred and eighty-seven, in respect to the abandonment of merchandise to underwriters or the salvors of property, and the ascertainment of duties thereon.

SEC. 55. That all laws and parts of laws inconsistent with this act are hereby repealed: *Provided, however*, That the repeal of existing laws, or modifications thereof, embraced in this act shall not affect any act done or any right accruing or accrued, or any suit or proceeding had or commenced in any civil cause before the said repeal or modifications, but all rights and liabilities under said laws shall continue and may be enforced in the same manner as if said repeal or modification had not been made.

Any offenses committed, and all penalties or forfeitures or liabilities
1890 incurred under any statute embraced in, or changed, modified, or repealed by this act may be prosecuted and punished, in the same manner and with the same effect as if this act had not been passed. All acts of limitation, whether applicable to civil causes and proceedings or to the prosecution of offenses, or for the recovery of penalties or forfeitures, embraced in or modified, changed, or repealed by this act, shall not be affected thereby, and all suits, proceedings, or prosecutions, whether civil or criminal, for causes arising or acts done or committed prior to the passage of this act may be commenced and prosecuted within the same time and with the same effect as if this act had not been passed.

SEC. 11. Nothing in this act shall in any way change or impair the force or effect of any treaty between the United States and any other government, or any laws passed in pursuance of or for the execution of any such treaty, so long as such treaty shall remain in force in respect of the subjects embraced in this act; but whenever any such treaty, so far as the same respects said subjects, shall expire or be otherwise terminated, the provisions of this act shall be in force in all respects in the same manner and to the same extent as if no such treaty had existed at the time of the passage hereof.

SEC. 13. That the repeal of existing laws or modifications thereof embraced in this act shall not affect any act done, or any right accruing or accrued, or any suit or proceeding had or commenced in any civil cause, before the said repeal or modifications; but all rights and liabilities under
1883 said laws shall continue and may be enforced in the same manner as if said repeal or modifications had not been made, nor shall said repeal or modifications in any manner affect the right to any office, or change the term or tenure thereof. Any offenses committed, and all penalties or forfeitures or liabilities incurred under any statute embraced in or changed, modified, or repealed by this act may be prosecuted and punished in the same manner and with the same effect as if this act had not been passed. All acts of limitation, whether applicable to civil causes and proceedings or to the prosecution of offenses or for the recovery of penalties or forfeitures embraced in or modified, changed or repealed by this act, shall not be affected thereby; and all suits, proceedings, or prosecutions, whether civil or criminal, for causes arising or acts done or committed prior to the passage of this act, may be commenced and prosecuted within the same time and with the same effect as if this act had not been passed.

[The following section (25) of the act of 1894 remains in force, not being affected by the repealing clauses of the tariff law of 1897. Section 52 of the act of 1890, which it superseded, is inserted for purposes of comparison.]

SEC. 25. That the value of foreign coin as expressed in the money of account of the United States shall be that of the pure metal of such coin of standard value; and the values of the standard coins in circulation of the various nations of the world shall be estimated quarterly by the Director of the Mint, and be proclaimed by the Secretary of the Treasury immediately after the passage of this Act and thereafter quarterly on the first day of January, April, July, and October in each year. And the values so proclaimed shall be followed in estimating the value of all for-
1894 eign merchandise exported to the United States during the quarter for which the value is proclaimed, and the date of the consular certification of any invoice shall, for the purposes of this section, be considered the date of exportation: *Provided*, That the Secretary of the Treasury may order the reliquidation of any entry at a different value, whenever satisfactory evidence shall be produced to him showing that the value in United States currency of the foreign money specified in the invoice was, at the date of certification, at least ten per centum more or less than the value proclaimed during the quarter in which the consular certification occurred.

SEC. 52. That the value of foreign coin as expressed in the money of account of the United States shall be that of the pure metal of such coin of standard value; and the values of the standard coins in circu-
1890 lation of the various nations of the world shall be estimated quarterly by the Director of the Mint, and be proclaimed by the Secretary of the Treasury immediately after the passage of this act and thereafter quarterly on the first day of January, April, July and October in each year.

DECISIONS UNDER SECTION 25, ACT OF 1894.

(*a*) In reducing foreign standard coins to United States currency the basis in all cases is the value of the pure metal in such coins and not their exchange value. This long-established rule was not changed by the proviso to this section, where it appeared that the value specified in the invoice had varied at the time of the invoice more than 10 per cent from that proclaimed by the Secretary for that quarter; and the collector is not authorized, because the consular certificate

accompanying the invoice shows the current exchange value of the money of the invoice to be more than 10 per cent greater or less than the proclaimed value for the quarter, to depart from such proclaimed value and adopt for the purpose of assessing duty the exchange value shown by the certificate.—United States *v.* J. Alston Newhall & Co. (C. C.), (91 Fed. Rep., 525); but see United States *v.* Whitridge (197 U. S., 135; T. D. 26126).

(*a*) Entry made on an invoice in rupees and liquidation not in accordance with the proclaimed value, but at a higher value, the collector assuming to act under the proviso that the Secretary may order reliquidation on satisfactory evidence that the value of the foreign money exceeds by 10 per cent the proclaimed value. The importer made protest. After protest the Secretary wrote the collector that he was satisfied the value of the foreign money was more than 10 per cent greater than the proclaimed value, and that under the authority conferred on him he approved the collector's action. *Held*, that the importer had a right to have a proper liquidation in the first instance, which right was fixed by the protest, and was not affected by the subsequent action of the Secretary.—United States *v.* Beebe (C. C. A.), (106 Fed. Rep., 75), affirming 103 id., 785, and T. D. 21423, G. A. 4498.

(*b*) The action of the collector in declining to accept the proclaimed value of a foreign standard coin and adopting the value declared in the consular certificate, thereby increasing the amount of duties, although approved by the Secretary, is reviewable on protest by the Board of General Appraisers and by the Circuit Court. T. D. 21423, G. A. 4498, sustained.—United States *v.* Beebe (C. C.), (103 Fed. Rep., 785); see T. D. 26570, G. A. 6093, post.

(*c*) The power conferred upon the Director of the Mint to estimate "the values of the standard coins in circulation of the various nations of the world," necessarily involves the power to determine in the first instance whether or not a certain coin is standard. His proclaimed finding that a particular coin is a standard coin is conclusive upon customs officers and his omission of such coin from later proclamations is an indication that he no longer considers it a standard coin.—T. D. 23422, G. A. 5047.

(*d*) Where the currency of the invoice is a standard one, based on coin, the proclamation of the Director of the Mint fixes its value; if it is a depreciated currency the value shown by the certificate of the consul should be taken.—Cramer *v.* Arthur (102 U. S., 612, 619) followed; T. D. 23422, G. A. 5047.

(*e*) The invoices of certain imported pineapples were made out in Mexican dollars, such being the currency in which the goods were purchased. On each of the invoices were noted the exchange equivalents of the amount thereof in sterling and United States gold. *Held*, that the collector erred in liquidating the entries on the basis of such exchange equivalents of the amounts of the invoices; that he should have liquidated on the basis of the value of the Mexican dollar as estimated by the Director of the Mint and proclaimed by the Secretary of the Treasury for the respective quarters within which the invoices were certified by the United States consul.—T. D. 25596, G. A. 5792.

(*f*) The authority conferred upon the Director of the Mint to estimate the values of standard coins under the provisions of this section necessarily includes the power to determine in the first instance whether or not a certain coin used in a foreign country is in fact a monetary standard. The standard value of the rupee not having been thus proclaimed at the time of the exportations in question, it was proper for the collector to liquidate the entries in standard gold dollars of the United States in accordance with the consular certificate attached to the invoice and article 409, Customs Regulations of 1899.—T. D. 26188, G. A. 5979.

(*a*) In an invoice of goods exported from the Kingdom of Greece, where the currency of the invoice is described as drachmas, it is presumed to refer to the standard coin of that name and not to a depreciated or paper currency; and in the absence of a consular currency certificate complying with the requirements of article 692, Consular Regulations, no allowance can be made lawfully for any depreciated currency.—Hecht *v.* Magone (T. D. 10013); T. D. 26448, G. A. 6066.

(*b*) Where there is no question that the price paid for imported merchandise is the market value thereof, and such merchandise is entered on an invoice made out in terms which do not express the unit of value of any country or any coin, the value of which has been estimated by the Director of the Mint, or the name of any coin, the value of which has been estimated by the Director of the Mint and proclaimed by the Secretary of the Treasury pursuant to this section, the collector in determining the amount in the money of the United States upon which tariff duties should be assessed should ascertain the exact amount paid for such merchandise in the money of account of the United States, and upon this amount duty should be assessed. The Republic of Cuba has no currency or coin of its own in circulation and no monetary unit, and the term "Spanish gold," in which the unit of value is expressed, does not appear in any of the quarterly estimates made by the Director of the Mint and proclaimed by the Secretary of the Treasury, and has no definite meaning, and is not known to be the name of any coin or unit of value in Cuba or any other country; hence, in translating the terms of the invoices expressed in Spanish gold to the money of the United States this section is not applicable.—T. D. 26515, G. A. 6083.

(*c*) Where the exchange value of the invoice currency is found to differ more than 10 per cent from the value of the pure metal therein as ascertained by the Director of the Mint and proclaimed by the Secretary of the Treasury for the respective quarters covering importations, the entries of which have been liquidated upon the basis of such pure metal value, the Secretary of the Treasury under the authority conferred on him by this section has full power to order a reliquidation of such entries on the basis of the exchange value of the invoice currency.—United States *v.* Whitridge (197 U. S., 135; T. D. 26126), reversing 129 Fed. Rep., 33; T. D. 25154, and T. D. 23632, G. A. 5110, and overruling in effect United States *v.* Beebe (122 Fed. Rep., 762; 117 id., 670) and T. D. 23384, G. A. 5033, followed; T. D. 26570, G. A. 6093.

(*d*) Where the collector under orders from the Secretary of the Treasury makes a reliquidation under the proviso to this section, the Board of General Appraisers will in the first instance take jurisdiction of the case for the purpose of ascertaining whether such reliquidation was lawful and in accordance with the powers conferred by law on the Secretary of the Treasury. If the Secretary of the Treasury acts within the scope of his authority, the Board is without jurisdiction to review his action, as it is not the decision of the collector within the meaning of section 14, act of June 10, 1890, but that of the Secretary. United States *v.* Beebe (103 Fed. Rep., 785). Protests against such reliquidation should be dismissed for want of jurisdiction.—T. D. 26570, G. A. 6093.

(*e*) Where the collector reliquidates entries expressed in silver rupees of India upon the basis of a value different from that estimated by the Director of the Mint and proclaimed by the Secretary of the Treasury for the quarter covering such exportations, his action is unlawful and the subsequent approval of the Secretary of the Treasury will not validate his action or legally constitute a reliquidaton by the Secretary of the Treasury. Importers have a right

to have a proper liquidation made by the collector in the first instance prior to any action being taken to make a reliquidation ordered by the Secretary of the Treasury.—United States *v.* Beebe (106 Fed. Rep., 75) followed; T. D. 26571, G. A. 6094.

(*a*) When no standard value of a coin has been found by the Director of the Mint and proclaimed by the Secretary of the Treasury, an invoice expressed in such coin may be converted into terms of standard gold dollars of the United States by the collector. Indian currency acts reviewed.—T. D. 26572, G. A. 6095.

(*b*) Under this section the date of certification of an invoice by the American consul is conclusive evidence of the time of exportation.—United States *v.* Lawrence (137 Fed. Rep., 466; T. D. 26121), reversing 127 id., 750; T. D. 25073, followed; T. D. 26816, G. A. 6188.

(*c*) The value of foreign coins as proclaimed by virtue of the authority contained in this section is conclusive on the Board and the courts and not subject to review, and it is immaterial that the importer paid for this currency in the country of exportation an amount less than such proclaimed value.—T. D. 28348, G. A. 6649.

(*d*) A collector of customs liquidated duties at the exchange value of the rupee and subsequently sustained a protest of the importers against this action, and reliquidated the entry at the pure-metal value of the rupee. He did not, however, make any actual refund of duties. Subsequently, under instructions of the Secretary of the Treasury he reliquidated the entry at the exchange value. It was held that this third liquidation was legal as being within the Secretary's power under this section, although more than a year had then elapsed from the time of entry; the filing of the protest by the importers, though it had been sustained, being held to have the effect of exempting the transactions from the operation of section 21, act of June 22, 1874 (18 Stat., 190), which makes the final liquidation and settlement of duties after the expiration of one year from the time of entry in the absence of protest.—Gulbenkian *v.* Stranahan (Fed. Rep., ; T. D. 28451).

(*e*) A cause of action does not accrue against a collector of customs in favor of importers where he acted in accordance with instructions of the Secretary of the Treasury issued under this section, bestowing on the Secretary the right to order reliquidation in certain cases of variation in currency values.—Ibid.

(*f*) The Board of General Appraisers sustained an importer's protests relative to the value of the rupee, and the collector of customs reliquidated the entries accordingly. But subsequently he reliquidated under instructions of the Secretary of the Treasury issued under this section, giving the Secretary the right to order reliquidation in certain cases of currency values. *Held*, that it was legal for the Secretary to issue such instructions regardless of the prior decision of the Board.—Klumpp *v.* Thomas (Fed. Rep., ; T. D. 28453).

(*g*) The Secretary of the Treasury ordered a reliquidation more than one year after entry, on the authority of this section, in a case in which a protest had been filed by the importer and sustained by the Board of General Appraisers and a reliquidation in accordance with such decision had been made. *Held*, that a protest having been filed, this action of the Secretary was not in contravention of section 21, act of June 22, 1874 (18 Stat., 190), forbidding reliquidation more than one year after entry, except where a protest has been filed.—Ibid.

(*a*) The value of foreign coin at the date of exportation is to be taken and not the value at the time of importation.—T. D. 12577, G. A. 1261.

(*b*) Wool invoiced in paper ruble of Russia. *Held*, that the value is to be taken at the date of entry and not at the date of shipment.—T. D. 11847, G. A. 838; T. D. 13050, G. A. 1555.

(*c*) Goods exported from Russia during the last quarter of 1891 and brought to this country during the first quarter of 1892, invoiced in paper rubles and the value converted into silver at the rate mentioned in the consular certificate, and the silver reduced to United States money at the rate given in the estimate proclaimed by the Secretary on Ocober 1, 1891. The importer claimed that the reduction should be on the estimate of January 1, 1892. Protest overruled.—T. D. 17160, G. A. 3477; modifying T. D. 13050, G. A. 1555.

(*d*) In estimating the value of the currency of an invoice, the collector is to be governed by the proclamation of the Secretary for the quarter in which the actual sailing of the vessel occurred.—T. D. 20954, G. A. 4400.

(*e*) This section and R. S. 3564 do not require the Secretary to take the valuation of the coin as established by proclamation at the date of the entry, rather than at the date of exportation, in the estimate of the value of imported merchandise. And the proclamation of July 1, 1891, and the corresponding regulations of 1892, changing the time from the former to the latter date, are valid. Sustaining the Circuit Court.—Wood *v.* United States (C. C. A.), (72 Fed. Rep., 254).

(*f*) When the value is stated in the invoice in foreign currency, the value at the time of exportation is to be taken for the purpose of fixing the value.—United States *v.* Knauth (C. C.), (77 Fed. Rep., 599).

(*g*) Russian wool of class 3 dutiable under paragraph 385, act of 1890, was invoiced in paper rubles. Attached to the invoice was a certificate of the United States consul as to the value of the paper ruble. The appraiser found the value at the time of the shipment as given by reducing the paper to United States money at the rate fixed by the consul to be the true market value. The collector assessed duty on a valuation based on the value of the ruble as fixed by the Secretary in proclamation of October 1, 1890, under the act of October, 1890. *Held*, (1) that the appraiser exhausted his powers when he found the value in paper rubles at date of shipment; (2) that it was exclusively the duty of the collector at the date of entry to reduce the ruble to its equivalent in gold dollars; (3) that the President can not fix an arbitrary valne to depreciated currency without regard to its intrinsic value; (4) that the instructions given by the Secretary as to the value of depreciated currency are to be regarded as given by the President; (5) that by regulations established by the President the value of the paper ruble was that given in the consular certificate. (Article 1294, Regulations 1884, and T. D. 7398).—T. D. 11847, G. A. 838.

(*h*) Invoice of wool made out in Russian paper rubles, the extension being made in paper and silver rubles, and the consul in certifying the value included both the given number of paper and silver rubles, in addition to which he separately certified the value of the paper ruble. *Held*, that the value of the merchandise in silver rubles, given by the consul and returned correct by the appraiser, was binding on the collector and the entry should have been liquidated in accordance with the value of the silver ruble as proclaimed by

the Director of the Mint. (See T. D. 11752 and 11800.)—T. D. 12625, G. A. 1274.

(*a*) Invoice made out in Italian lira, a depreciated currency, the value of which was certified to by the consul as prescribed in Executive order of August 11, 1892. The collector estimated the value as proclaimed for the standard coin of Italy. *Held*, that the value should have been estimated on the certificate of the consul.—T. D. 13511, G. A. 1813.

(*b*) Goods purchased in Malaga and paid for in money of Great Britain, which is the custom of that place. The consul refused to certify the invoices in such currency, but forced the importer to make the invoice in the Spanish peseta, estimated by him. *Held*, that the entry was under compulsion, that the invoices are illegal, and that on the receipt of an invoice made in the currency actually paid the appellants are entitled to make entry on same.—T. D. 14246, G. A. 2210.

(*c*) The gist of the certificate of the consul is the percentage of depreciation, the statement of the total being merely an extension or computation. The consul could not certify the value in United States money, but only in the standard currency of the country of exportation.—T. D. 17170, G. A. 3487.

(*d*) Consular certificates must be presented with invoices at the time of entry; (2) they must follow the form prescribed by the President (T. D. 11661); (3) they must state the percentage of depreciation from the standard coin or currency of the country.—T. D. 17252, G. A. 3514.

(*e*) Invoice value is value per unit of quantity and not the value stated in the invoice for the total importation. The currency of the invoice is the currency in which the invoice value is given, and a total valuation in a different currency is to be ignored.—T. D. 18914, G. A. 4071.

(*f*) The importer is bound by statements in foreign currency on entry on pro forma invoice.—T. D. 13485, G. A. 1787.

(*g*) Invoice made out in paper florins of Austria-Hungary. No consular certificate giving the value of the paper florin accompanied the invoice. In reducing the invoice currency to United States money the collector estimated the florin at $0.482, the value of the gold florin as proclaimed by the Secretary. The importer claimed that the collector should have adopted the silver florin as the standard value as proclaimed by the Secretary, which was $0.32. *Held*, (1) that the collector's action was correct, for the reason that in the proclamation of July 1, 1892, fixing the value of foreign coins, and the footnote thereto, silver was stated to be only the nominal standard, while paper was the actual standard, the depreciation of which was to be measured by the gold standard; (2) the action of the collector in adopting the gold standard at the estimate fixed was not subject to review by the Board of Appraisers; (3) a Circuit Court has jurisdiction to review the action of the Board of General Appraisers in entertaining such an appeal and in reversing the action of the collector in that respect.—United States *v.* Klingenberg (153 U. S., 93).

(*h*) The invoice of goods purchased in Austria stated the value in both florins and marks, florins being the legal currency. The collector on reducing both expressions of value found that the florins gave $207 and the marks $240, and assessed the duty on the latter valuation. *Held*, that this was erroneous; that the value must be taken in the legal currency of the country where the purchase was made; and this was not merely a question of appraised value, which could not be raised by protest, under section 14, act of June 10, 1890.—United States *v.* Klingenberg (C. C.), (77 Fed. Rep., 279).

(*a*) A proclamation of the Secretary stated the value of the florin of Austria-Hungary to be $0.482 according to the gold standard, $0.32 according to the silver standard, with silver the nominal standard, paper the actual standard, its depreciation measured by the gold standard. *Held*, that a valuation of imported merchandise in florins must be reduced to United States currency on the basis of the gold standard.—Reversing the Board of General Appraisers.—United States *v.* Knauth (C. C.), (77 Fed. Rep., 599).

(*b*) The value of foreign coins as estimated by the Director and proclaimed by the Secretary is conclusive upon customs officers and importers.—Hadden *v.* Merritt (115 U. S., 25); T. D. 20448, G. A. 4319; U. S. *v.* Knauth (77 Fed. Rep., 599).

(*c*) The proclamation of October 1, 1890, presumed to have been issued when the act of 1890 was in effect.—T. D. 10872, G. A. 367.

(*d*) Section 52 of the act of October 1, 1890, repeals R. S. 3564, and goods purchased August 12, 1890, invoiced in rupees, entered October 5, 1890, and entry liquidated December 26, 1890, should be assessed on the value of the rupee as proclaimed by the Secretary October 1, 1890.—T. D. 10876, G. A. 371.

(*e*) Goods shipped from Austria on November 19, 1890, and invoice made out in florins. The value was estimated on the value of the florin as proclaimed by the Director of the Mint on October 1, 1890. *Held*, that the value thus established is to be taken until January 1, 1891, unless it is shown that the paper florin in which payment was made is a depreciated currency.—T. D. 11875, G. A. 866.

(*f*) Wool invoiced in Chinese taels on April 16 and 30, 1890, entered November 12, 1890, and duty liquidated in accordance with value as proclaimed October 1, 1890. Protest overruled.—T. D. 12038, G. A. 951.

(*g*) As to the value of the Turkish piaster.—T. D. 13000, G. A. 1551.

(*h*) On July 5, 1892, the Austrian paper florin was not a depreciated currency.—T. D. 13495, G. A. 1797.

(*i*) Goods invoiced in Persian krans, which were estimated at eight to the dollar and which the importer claims are worth nine and one-fourth to the dollar. The kran not being included in the estimate promulgated by the Secretary, the Board accepts the statement of the Imperial Bank of Persia, in London, which gives 45 krans to the pound, being the equivalent of 9¼ krans to a dollar.—T. D. 14827, G. A. 2510.

DECISIONS UNDER EARLIER STATUTES ON SAME SUBJECT MATTER.

(*j*) Merchandise purchased at Dux, a town in Bohemia near the border of the German Empire. Each item in the invoice specified in rix marks and in florins, the florin being the currency of Austria. The consul at Prague certified the invoice in accordance with the R. S. 2838. Invoice value found to be correct.—T. D. 10561, G. A. 211.

(*k*) Austrian florins are to be valued at the rate fixed by the Director of the Mint.—Meyer *v.* Cooper (C. C.), (44 Fed. Rep., 55).

(*l*) Merchandise purchased in Bohemia, within the Empire of Austria-Hungary, of which country the florin was the standard currency, was invoiced to the importer at New York, and the values in rix marks and florins, the value of the florin being stated in the certificate of the consul annexed to the invoice as 41.57 cents. *Held*, that the value of the merchandise should have been estimated in florins reduced to United States currency on the basis of 34.5 cents to the florin, as declared by the Director of the Mint and proclaimed by the Secre-

tary on the 1st of January previous, and not in rix marks at 23.8 cents to the rix mark, although the total value of the goods in United States money was greater by the latter process.—In re McCarty (C. C.), (46 Fed. Rep., 360).

(*a*) The act of May 22, 1846, section 1 (9 Stat., 114), enacting that "in all computations at the custom-house the franc of France * * * shall be estimated at eighteen cents and six mills," is repealed by the act of March 3, 1873 (17 Stat., 602). *Held*, accordingly, that the Director of the Mint having estimated the franc of France at 19 cents and 3 mills, and the Secretary of the Treasury having on January 1, 1874, proclaimed it as of that value, goods invoiced in French francs and entered in March, 1874, were to be charged at the new valuation of the franc.—The Collector *v.* Richards, (23 Wallace, 246).

(*b*) The valuation of foreign standard coins under R. S. 3564 is as binding on collectors and importers as if declared by statute, and evidence is not admissible to show that it is inaccurate.—Cramer *v.* Arthur (102 U. S., 612).

(*c*) Wool of the third class was dutiable at 3 cents per pound if its value at the last port or place of exportation to the United States, excluding charges in such port, was 12 cents or less per pound, and at 6 cents per pound if such value exceeded 12 cents per pound. On January 5, 1874, such wool bought in Russia in October, 1873, the actual cost of which, exclusive of charges, was below 12 cents per pound at the time and place of exportation, was entered at the custom-house at New York at an invoice value stated in Russian silver rubles. The collector computed the ruble at 77.17 cents under the authority of a proclamation to that effect made by the Secretary in December, 1873, in pursuance of an estimation of the value of the ruble for 1874 made by the Director of the Mint. Prior to that act the value of the ruble had been fixed at 75 cents. If the ruble had been computed at 75 cents the invoice value would have been less than 12 cents per pound. Computing it at 77.17 raised such value above 12 cents per pound. The collector exacted a duty of 6 cents per pound. In an action to recover, held, (1) the effect of the act of March 3, 1873, was to repeal the act of 1843; (2) the requirements of section 7 of the act of March 3, 1865, forbade the assessment of duty on an amount less than the invoice value; (3) the collector was therefore required to compute the ruble at 77.17 cents, although the cost of the goods, computing the ruble at 75 cents, was 12 cents or less per pound.—Heinemann *v.* Arthur's Executors (120 U. S., 82).

(*d*) Wool purchased in Buenos Ayres and paid for in depreciated paper dollars. Between the date of the purchase and the date of shipment wool depreciated in value. If the purchase price had been reduced to money of the United States at its ratio on the day of purchase the value of the wool would have been less than 12 cents per pound. If the value at the date of shipment had been reduced at the price of the paper money on that day the value would have been less than 12 cents. The only way to make the price exceed 12 cents per pound was to reduce the purchase price as given in the invoice to money of the United States at the value of the paper money on the day of shipment. This method was followed and the value assessed at more than 12 cents and duty assessed at 6 instead of 3 cents per pound. *Held*, that this appraisement was not conclusive on the court, although no reappraisement was demanded, and as the wool was actually worth less than 12 cents at the time and place of shipment the importer could recover the excess of duty paid.—Davidson *v.* Draper (5 Int. Rev. Rec., 94; 7 Fed. Cas., 31).

(*e*) It is not essential to a coin that it should bear the date of its issue, nor that it should bear the name or insignia of the sovereign, nor that it should be of any particular form, nor that its counterfeiting be made a crime by statute.

(*a*) Small masses of silver, not always uniform in size nor regular in shape, but conforming generally to an oval shape, like that of a hat turned upside down or of a Chinese shoe, marked, by an officer selected by the consensus of Chinese bankers, with characters indicating the fineness and the number of taels or the weight of the silver therein, and circulated in China as the only money of account, are coins of China, and the value of a tael of same is a proper subject of annual estimation by the Director of the Mint and of proclamation by the Secretary.—Id.

(*b*) If the value of a foreign coin be estimated by the Director of the Mint upon the basis used by him in estimating the value of other foreign coins of the same metal, proclaimed by the Secretary on the 1st day of January of any year, and be proclaimed by the Secretary during a subsequent month of the same year, the director, in the absence of any proof to the contrary, will be presumed to have performed his entire duty and to have made such estimation of value at the time required by section 3564, R. S., and the proclamation during such subsequent month by the Secretary of the value so estimated is a compliance by him with the requirements of that section.—Gordon *v.* Magone (C. C.), (40 Fed. Rep., 747).

(*c*) An importer being required under section 36 of the act of March 2, 1792, to specify in his entry the species of money in which the invoice is made out, and it being required by section 2 of the act of March 3, 1801, that the invoices of goods subject to ad valorem duty shall be made out in the currency of the country from which the importation is made and shall contain a statement of the actual cost in such currency, without respect to the value of the coins of the United States in such country, and it being provided by section 61 of the act of 1799 that all denominations of foreign money not therein enumerated shall be estimated in value, as nearly as may be, according to the intrinsic value thereof as compared with the money of the United States, an importer whose invoice and entry are correctly made out in a denomination of foreign money not enumerated in said section is entitled to have the value of his goods estimated, for the purposes of duties, according to the intrinsic value of such foreign money compared with the money of the United States.—De Forest *v.* Redfield (4 Blatchf., 478; 7 Fed. Cas., 364).

(*d*) Under the proviso to section 61, act of March 2, 1799, an importer of goods from Austria is entitled to enter them on the payment of duties on their specie value, although the invoice is made out in a depreciated paper currency legitimated by the Austrian Government; but in order to avail himself of the benefit of the proviso the deterioration of the invoice currency must be proved in the manner required by the proviso.—Dutilh *v.* Maxwell (2 Blatchf., 541; 8 Fed. Cas., 168).

(*e*) Accordingly as the proviso authorizes the President to make regulations for estimating the duties on goods invoiced in a depreciated currency issued under the authority of a foreign government, held, that under a Treasury circular requiring invoices of goods when made out in such depreciated currency to be accompanied by a consular certificate showing the specie value of such currency the presentation of such certificate is a prerequisite to any correction of the invoice or to any relief founded upon such depreciation in currency.—Id.

(*f*) Where no such certificate accompanies the invoice and no bond for its production is given its place can not be supplied by parol evidence of the depreciation of the currency.—Id.

(*g*) Where duties on an importation are fully paid, a consular certificate of depreciation of the foreign paper currency in which the invoice was made

up can not be afterwards presented to the collectors so as to entitle the importer to recover back the duties paid on the difference between the specie value of the goods and their invoice value.—Dutilh *v.* Maxwell (2 Blatchf., 548; 8 Fed. Cas., 170).

(*a*) It is not necessary that a consul's certificate as to the value of paper currency should be presented with the invoice when the entry is made, but if it is not so presented a bond must be given to produce it.—Craig *v.* Maxwell (2 Blatchf., 545; 6 Fed. Cas., 728).

(*b*) When such a certificate is rejected, or when an offer is made to produce one and the collector does not exact such bond, it will be presumed that the collector refused to be governed by such certificate if exhibited.—Id.

(*c*) Where two entries on importations from the same Austrian port were made not much over one month apart, and the goods were valued in the invoices in both cases in a depreciated paper currency, and a deduction was claimed in both cases on that account, a proper consular certificate having been presented to the collector in the first case and rejected on the ground that no allowance for depreciation could be made, and there being a proper written protest in the second case, held, although the importer presented no consular certificate with his entry in the second case, he was entitled in that case to a deduction of the rate of depreciation stated in the certificate in the first case.—Reynolds *v.* Maxwell (2 Blatchf., 555; 20 Fed. Cas., 623).

(*d*) Under section 61, act of 1799, the President has, through circulars from the Treasury Department, regulated the manner in which the costs of goods invoiced in a foreign depreciated currency shall be estimated in United States currency.—Rich *v.* Maxwell (3 Blatchf., 127; 20 Fed. Cas., 677).

(*e*) Such regulation is in force in respect to depreciation of the Austrian florin, occurring since the act of May 22, 1846.—Id.

(*f*) To entitle an importer to an allowance for any depreciation of Austrian currency his invoice must be accompanied by a consular certificate of the value of such currency.—Id.

(*g*) It is not necessary for the collector to demand such certificate from the importer; but the importer must offer to the collector such certificate, or a bond must be given to produce it thereafter, in order to be entitled to an allowance for such depreciation.—Id.

(*h*) The proviso to section 61, act of March 2, 1799, is not repealed by the act of May 22, 1846 (9 Stat., 14), which prescribes the rates at which foreign coins shall be estimated in computations at the custom-house.—Grant *v.* Maxwell (2 Blatchf., 220; 26 Hunt Mer. Mag., 60; 10 Fed. Cas., 981).

(*i*) Notwithstanding the act of May 22, 1846, an importer of foreign goods is entitled, under the proviso to section 61, act of 1799, and the Treasury instructions issued for carrying the same into effect, to enter his goods upon paying duties only upon their cash value in the country of their purchase and is entitled, in order to fix their value, to have the paper or nominal value at which they were purchased and invoiced reduced to its specie value in such country at the time of the purchase and to enter the goods on that valuation.—Grant *v.* Maxwell (2 Blatchf., 220; 26 Hunt Mer. Mag., 60; 10 Fed. Cas., 981).

(*j*) Where goods purchased in Austria in 1850 were imported and the entry and invoice set forth the price in paper florins at which they were paid for, and it appeared that the paper florin was depreciated in Austria at the date of purchase below the value of the silver florin, although it was the legal currency in Austria and was a legal tender at its nominal value, held, that although the

act of May 22, 1846, directed the florin of the Austrian Empire to be estimated at 48½ cents, yet under the proviso of section 61, act of 1799, and the Treasury instructions in regard to invoices made out in foreign depreciated currency the goods were chargeable only with duty on their value in silver florins after allowing for the depreciation.—Id.

(*a*) Under the proviso to section 61, act of 1799, the President can not fix an arbitrary value to foreign depreciated currency without regard to its intrinsic value as compared with the money of the United States.—De Forest *v.* Redfield (4 Blatchf., 478; 7 Fed. Cas., 364).

(*b*) A consular certificate attached to an invoice, as to the value of the foreign currency in which the invoice is made out, is only prima facie evidence of such value and may be contradicted by the importer.—Id.

(*c*) Appraisers must in valuing importations adopt the real market value of goods abroad in cash and not their value in depreciated currency.—Lowenstein *v.* Maxwell (2 Blatchf., 401; 15 Fed. Cas., 784).

(*d*) Goods purchased in Austria were invoiced and entered here in florins at their specie value. The appraiser valued the goods according to the nominal value of the florin paper currency, which was 11 per cent less than its specie value. *Held*, that the appraisement was erroneous and should have been made in florins at their specie value.—Id.

(*e*) Such an erroneous appraisement is not conclusive on the importer.—Id.

(*f*) In an action to recover duties paid on importations valued in depreciated foreign currency, where it appears that a bond was given under Regulations of February 1, 1857, article 226, for the production of the consular certificate of its valuation in Spanish or United States silver dollars, the importer can not recover if he fails to show that such certificate was produced within the time prescribed in the bond.—Cousinery *v.* Schell (34 Fed. Rep., 272).

(*g*) Pursuant to R. S. 2903, regulations were established that where the standard value of a foreign currency has been proclaimed by the Secretary in the manner provided by law such value shall control in estimating custom duties unless the collectors have been otherwise instructed or unless a depreciation in the value of that currency, "expressed in an invoice from the standard of that currency, shall be shown by consular certificate thereto attached." *Held*, that the proclamation and certificate are conclusive.—Cramer *v.* Arthur (102 U. S., 612).

(*h*) Under the act of March 3, 1843, the value of the Bremen thaler of 72 grotes is fixed at 71 cents, and if the collector in assessing duties in an invoice and entry made out in Bremen thalers computes the thaler at a higher rate than 71 cents the excess of duties in consequence of such computation may, if paid under a proper protest, be recovered back.—Roosevelt *v.* Maxwell (3 Blatchf., 391; 20 Fed. Cas., 1155).

CUSTOMS ADMINISTRATIVE ACT OF JUNE 10, 1890 [26 STAT., 131; U. S. COMP. STAT., 1901, P. 1886], AS AMENDED BY THE ACTS OF OCTOBER 1, 1890 [26 STAT., 567]; JULY 24, 1897 [30 STAT., 151; U. S. COMP. STAT., 1901, P. 1626]; MAY 17, 1898 [30 STAT., 417; U. S. COMP. STAT., 1901, P. 1930; T. D. 19381]; AND DECEMBER 15, 1902 [32 STAT., 753], WITH DIGEST OF DECISIONS UNDER SAID ACT AND UNDER PRIOR STATUTES RELATING TO THE SAME SUBJECT-MATTER.

An Act To simplify the laws in relation to the collection of the revenues.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all merchandise imported into the United States shall, for the purpose of this act, be deemed and held to be the property of the person to whom the merchandise may be consigned; but the holder of any bill of lading consigned to order and indorsed by the consignor shall be deemed the consignee thereof; and in case of the abandonment of any merchandise to the underwriters the latter may be recognized as the consignee.

DECISIONS UNDER SECTION 1, ACT OF JUNE 10, 1890.

(*a*) Section 1, act of June 10, 1890, does not prohibit the consignment of goods to another than the real owner.—Burke *v.* Davis (C. C.), (63 Fed. Rep., 456).

(*b*) Section 1 of the act of June 10, 1890, providing that all imported merchandise shall be the property of the consignee, was intended to prevent frauds upon the Government arising from collusive transfers, and confers no right upon a mere consignee to make a declaration as "owner," but he must make the declaration as consignee, and in the declaration must state truly the name of the owner.—United States *v.* Fawcett (C. C.), (86 Fed. Rep., 900).

(*c*) As stated in this section, imported merchandise is, for the purpose of assessing duty, deemed the property of the consignee, and it is no defense to an action by the United States against the consignee of imported merchandise to collect additional duties incurred for undervaluation by virtue of the provisions of section 7 of the administrative act, as amended by section 32, tariff act of 1897, that the consignor, or any party who, at the request or with the consent of the consignee, procured the importation, failed to obey the latter's instructions or to comply with the terms of the contract between them. But it may be, and doubtless is, true that a stranger can not, by consigning goods to anyone who has not in any way authorized or induced him to do so, charge such a consignee, even in favor of the United States, with liabilities for duties upon the importation.—United States *v.* Bishop (125 Fed. Rep., 181; T. D. 25093).

(*d*) If a common carrier pays the duties on imported merchandise in order to get possession of the same and forward it to its destination, the carrier is not a mere volunteer, and the lien of the United States for the duties passes to it.—Wabash Railroad Company *v.* Pearce (192 U. S., 179; T. D. 25122).

(*e*) Customs brokers, to whom goods are consigned for another, are consignees under this section and are liable for additional duties assessed because of undervaluation.—Baldwin *v.* United States (113 Fed. Rep., 217).

(*f*) Where a firm ordered cotton waste, which is free of duty, and the foreign shippers sent wool waste, which is dutiable, and a railway agent at

the Canadian frontier made an unauthorized entry of the goods, naming the firm as consignees, it was held that they were not liable as consignees under this section for a deficiency in duties resulting from a sale of the goods consequent on the firm's refusal to receive them.—United States *v.* O'Neill (129 Fed. Rep., 909), affirming 122 id., 547.

(*a*) A custom-house broker who makes entry of imported merchandise, declaring under oath that he is the consignee, will not be heard as against the Government to deny that he is the consignee for the purpose of avoiding payment of additional duties imposed for undervaluation.—United States *v.* Vandiver (133 Fed. Rep., 252; T. D. 26036).

(*b*) Where merchandise imported by railroad is consigned by one agent of the railroad to another agent of the same road, the latter making entry at the custom-house in his own name as consignee, each being the authorized agent of the company, all parties concerned knowing they were acting for the company, the company is the consignee of the goods and is liable for the duties under this section.—United States *v.* Mexican International Railroad Company (151 Fed. Rep., 545; T. D. 28182).

(*c*) The collector of customs was held not liable for damages consequent on his delivery of goods to parties who were named in the ship's manifest as the consignees, who had entered them on a pro forma invoice and who had sworn that they were the owners and had paid the duties, but who had not produced the bill of lading. There had been no intimation to the collector of adverse interests and the holder of the bill of lading had not presented it to the collector until several weeks after entry and delivery.—Derobert *v.* Stranahan (126 Fed. Rep., 581; T. D. 25071). Stricken from docket of Supreme Court for want of prosecution (199 U. S., 614; T. D. 27430).

DECISIONS UNDER EARLIER STATUTES PERTAINING TO SAME SUBJECT MATTER.

(*d*) Imported goods sold "to arrive" were entered at the custom-house in the name of the seller and were stored in a bonded warehouse selected by the purchaser. He withdrew a portion of them upon an order signed by the seller under the Treasury Regulations, which require such an order where the goods in bond are withdrawn by any person other than the one in whose name they are entered and he afterwards became bankrupt. *Held*, that as to the rest of the goods the right of stoppage in transit existed in favor of the seller, and his seizure of them would not affect his right to prove his debt on account of the purchase money of those withdrawn.—In re Bearns (18 N. B. R., 500; 2 Fed. Cas., 1190).

(*e*) Under section 36, act of 1799, consignees are authorized to enter goods and give bonds for duties. In such case the United States have no remedy over against the owner, for whom the consignee acts, if the duties are not paid.—Knox *v.* Devens (5 Mason, 380; 14 Fed. Cas., 801).

(*f*) No person but the owner or consignee, or in case of his sickness or absence his agent or factor, is entitled to enter and bond goods at the custom-house. A subpurchaser after importation has no such right. The collector has no right to receive the bond of any person as security for the payment of duties, except such person be legally entitled to enter them.—United States *v.* Lyman (1 Mason, 482; 26 Fed. Cas., 1024).

(*g*) A consignment of a homeward cargo being "to order," the plaintiffs, who were endorsees of the bills of lading, had a right to enter the goods under

sections 36 and 62, act of 1799.—Conard *v.* Pacific Insurance Co. of New York (6 Pet., 262).

(*a*) If the shipper of goods sends with them an offer in writing to the consignee to become jointly interested in the consignment, until the offer is accepted, the consignor is the sole owner.—The Venus (8 Cranch, 253).

(*b*) When goods are sent upon the account and risk of the shipper, the delivery to the master is delivery to him as the agent of the shipper, not of the consignee; and it is competent for the consignor at any time before actual delivery to the the consignee to countermand it and thus prevent the consignee's lien from attaching.—The Frances (8 Cranch, 418).

(*c*) If a British merchant purchase with his own funds two cargoes of goods in consequence of, but not in exact conformity with, the orders of an American house and ship them to America, giving to the American house an option within twenty-four hours after the receipt of his letter to take or reject both cargoes, and if they give notice within the time that they will take one cargo, but will consider as to the other; this puts it in the power of the British merchant either to cast the whole upon the American house or to resume the property and make them accountable for that which came to their hands, and therefore the right of property in the cargo not accepted does not in transit vest in the American house, but remains in the British subject, and is liable to condemnation, he being an enemy.—The Frances (9 Cranch, 183).

(*d*) Goods shipped by a British to an American house (partly in conformity with orders and partly without orders), who had an option to accept or reject the whole invoice in a limited time, remain the property of the shippers until the election he made to accept them.—The Frances (8 Cranch, 354).

(*e*) An intention of the consignors of goods to vest the right of property in the consignee is not sufficient to effect such a change of property until the goods are received by the consignee or some evidence is given of his agreement to take them on his own account; until that time the goods are at the risk of the shippers; and if they are enemies the goods, if captured, are good prize; and this though the consignee were the agent of a third person who had directed him to order the goods, unless it appears that he actually did order them.—The Frances (8 Cranch, 354, 359).

(*f*) Where goods were shipped from an enemy's country in pursuance of orders from this country received before the declaration of war, but previous to the execution of the orders, the shippers became embarrassed and assigned the goods to certain bankers to secure advances made by them, with a request to the consignee to remit the amount to them (the bankers), and they also repeated the same request, the invoice being for account and risk of the consignees, but stating the goods to be then the property of the bankers, it was held that the goods having been purchased and shipped in pursuance of orders from the consignees, the property was originally vested in them and was not divested by the intermediate assignment, which was merely intended to transfer the right to the debt due from the consignees.—The Mary & Susan (1 Wheat., 25).

(*g*) A merchant having a fixed residence at the place of his birth and carrying on business there does not acquire a foreign commercial character by occasional visits to another country.—The Nereide (9 Cranch, 388).

(*h*) The importer has such a right of possession as general owner that after he has duly offered to enter the goods and pay the duties he may maintain an action of trespass for the wrongful taking thereof.—Conard *v.* Pacific Ins. Co. of New York (6 Pet., 262).

(*a*) Where goods are sold while at sea the vendee acquires, without actual possession, a constructive possession sufficient to maintain trespass against a wrongdoer.—Howland *v.* Harris (4 Mason, 497; 12 Fed. Cas., 734).

(*b*) Where goods are imported in a ship, after such sale and before they are unladen an inspector is put on board, his custody thereof to secure the lien of the United States for duties is not a divestment of the title and possession of the vendee as against a wrongdoer.—Id.

(*c*) Some of the goods removed from the bonded warehouse and then brought back were seized by the United States as goods unlawfully imported in a certain ship or vessel without having a manifest on board. *Held*, that the record of that proceeding when offered in evidence was not an estoppel to the right of the plaintiffs to recover the goods in this case.—McGlinchy *v.* United States (4 Cliff., 312; 16 Fed. Cas., 118).

(*d*) Trover will lie against a collector who unlawfully detains the goods of an importer, and it is no defense that the collector acted under instructions of the Secretary.—Fiedler *v.* Maxwell (2 Blatchf., 552; 8 Fed. Cas., 1194).

Sec. 2. That all invoices of imported merchandise shall be made out in the currency of the place or country from whence the importations shall be made, or, if purchased, in the currency actually paid therefor, shall contain a correct description of such merchandise, and shall be made in triplicate or in quadruplicate in case of merchandise intended for immediate transportation without appraisement, and signed by the person owning or shipping the same, if the merchandise has been actually purchased, or by the manufacturer or owner thereof, if the same has been procured otherwise than by purchase, or by the duly authorized agent of such purchaser, manufacturer or owner.

Sec. 3. That all such invoices shall, at or before the shipment of the merchandise, be produced to the consul, vice-consul, or commercial agent of the United States of the consular district in which the merchandise was manufactured or purchased, as the case may be, for export to the United States, and shall have indorsed thereon, when so produced, a declaration signed by the purchaser, manufacturer, owner or agent, setting forth that the invoice is in all respects correct and true, and was made at the place from which the merchandise is to be exported to the United States; that it contains, if the merchandise was obtained by purchase, a true and full statement of the time when, the place where, the person from whom the same was purchased, and the actual cost thereof, and of all charges thereon, as provided by this act; and that no discounts, bounties or drawbacks are contained in the invoice but such as have been actually allowed thereon; and when obtained in any other manner than by purchase, the actual market value or wholesale price thereof, at the time of exportation to the United States, in the principal markets of the country from whence exported; that such actual market value is the price at which the merchandise described in the invoice is freely offered for sale to all purchasers in said markets, and that it is the price which the manufacturer or owner making the declaration would have received, and was willing to receive, for such merchandise sold in the ordinary course of trade in the usual wholesale quantities, and that it includes all charges thereon as provided by this act; and the actual quantity thereof; and that no different invoice of the merchandise mentioned in the invoice so produced has been or will be furnished to anyone. If the merchandise was actually purchased, the declaration shall also contain a statement that the currency in which such invoice is made out is that which was actually paid for the merchandise by the purchaser.

Sec. 4. That, except in case of personal effects accompanying the passenger, no importation of any merchandise exceeding one hundred dollars in dutiable value shall be admitted to entry without the production of a duly certified invoice thereof as required by law, or of an affidavit made by the owner, importer or consignee, before the collector or his deputy, showing why it is impracticable to produce such invoice; and no entry shall be made in the absence of a certified invoice, upon affidavit as aforesaid, unless such affidavit be accompanied by a statement in the form of an invoice, or otherwise, showing the actual cost of such merchandise, if purchased, or if obtained otherwise than

by purchase, the actual market value or wholesale price thereof at the time of exportation to the United States in the principal markets of the country from which the same has been imported; which statement shall be verified by the oath of the owner, importer, consignee or agent desiring to make entry of the merchandise, to be administered by the collector or his deputy, and it shall be lawful for the collector or his deputy to examine the deponent under oath, touching the sources of his knowledge, information or belief, in the premises, and to require him to produce any letter, paper or statement of account in his possession, or under his control, which may assist the officers of customs in ascertaining the actual value of the importation or any part thereof, and in default of such production, when so requested, such owner, importer, consignee or agent shall be thereafter debarred from producing any such letter, paper or statement for the purpose of avoiding any additional duty, penalty or forfeiture incurred under this act, unless he shall show to the satisfaction of the court or the officers of the customs, as the case may be, that it was not in his power to produce the same when so demanded; and no merchandise shall be admitted to entry under the provisions of this section unless the collector shall be satisfied that the failure to produce a duly certified invoice is due to causes beyond the control of the owner, consignee or agent thereof. Provided that the Secretary of the Treasury may make regulations by which books, magazines and other periodicals published and imported in successive parts, numbers or volumes, and entitled to be imported free of duty, shall require but one declaration for the entire series. And when entry of merchandise exceeding one hundred dollars in value is made by a statement in the form of an invoice, the collector shall require a bond for the production of a duly certified invoice.

Sec. 5. That whenever merchandise imported into the United States is entered by invoice, one of the following declarations, according to the nature of the case, shall be filed with the collector of the port at the time of entry by the owner, importer, consignee or agent, which declaration so filed shall be duly signed by the owner, importer, consignee or agent before the collector, or before a notary public or other officer duly authorized by law to administer oaths and take acknowledgments, who may be designated by the Secretary of the Treasury to receive such declarations and to certify to the identity of the persons making them, under regulations to be prescribed by the Secretary of the Treasury; and every officer so designated shall file with the collector of the port a copy of his official signature and seal. Provided, that if any of the invoices or bills of lading of any merchandise imported in any one vessel, which should otherwise be embraced in said entry, have not been received at the date of entry, the declaration may state the fact, and thereupon such merchandise, of which the invoices or bills of lading are not produced, shall not be included in such entry, but may be entered subsequently.

DECLARATION OF CONSIGNEE, IMPORTER, OR AGENT.

I, —— ——, do solemnly and truly declare that I am the consignee, importer, or agent of the merchandise described in the annexed entry and invoice; that the invoice and bill of lading now presented by me to the Collector of —— are the true and only invoice and bill of lading by me received of all the goods, wares and merchandise imported in the ——, whereof ———— is master, from ——, for account of any person whomsoever for whom I am authorized to enter the same; that the said invoice and bill of lading are in the state in which they were actually received by me, and that I do not know or believe in the existence of any other invoice or bill of lading of the said goods, wares and merchandise; that the entry now delivered to the collector contains a just and true account of the said goods, wares and merchandise, according to the said invoice and bill of lading; that nothing has been on my part, nor to my knowledge on the part of any other person, concealed or suppressed, whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares and merchandise; that the said invoice and the declaration therein are in all respects true, and were made by the person by whom the same purport to have been made; and that if at any time hereafter I discover any error in the said invoice, or in the account now rendered of the said goods, wares and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district. And I do further solemnly and truly declare that to the best of my knowledge and belief [insert the name and residence of the owner or owners] is [or are] the owner [or owners] of the goods, wares and merchandise mentioned in the annexed entry; that the invoice now

produced by me exhibits the actual cost [if purchased] or the actual market value or wholesale price [if otherwise obtained] at the time of exportation to the United States in the principal markets of the country from whence imported of the said goods, wares and merchandise, and includes and specifies the value of all cartons, cases, crates, boxes, sacks and coverings of any kind, and all other costs, charges and expenses incident to placing said goods, wares and merchandise in condition, packed ready for shipment to the United States, and no other or different discount, bounty or drawback but such as has been actually allowed on the same.

DECLARATION OF OWNER IN CASES WHERE MERCHANDISE HAS BEEN ACTUALLY PURCHASED.

I, —— ——, do solemnly and truly declare that I am the owner of the merchandise described in the annexed entry and invoice; that the entry now delivered by me to the Collector of ——— contains a just and true account of all the goods, wares and merchandise imported by or consigned to me, in the ——, whereof ——— is master, from ———; that the invoice and entry, which I now produce, contain a just and faithful account of the actual cost of the said goods, wares and merchandise, and include and specify the value of all cartons, cases, crates, boxes, sacks and coverings of any kind, and all other costs, charges and expenses incident to placing said goods, wares and merchandise in condition, packed ready for shipment to the United States, and no other discount, drawback or bounty but such as has been actually allowed on the same; that I do not know nor believe in the existence of any invoice or bill of lading other than those now produced by me, and that they are in the state in which I actually received them. And I further solemnly and truly declare that I have not in the said entry or invoice concealed or suppressed anything whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares and merchandise; that to the best of my knowledge and belief the said invoice and the declaration thereon are in all respects true, and were made by the person by whom the same purport to have been made, and that at any time hereafter I discover any error in the said invoice or in the account now produced of the said goods, wares and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district.

DECLARATION OF MANUFACTURER OR OWNER IN CASES WHERE MERCHANDISE HAS NOT BEEN ACTUALLY PURCHASED.

I, —— ——, do solemnly and truly declare that I am the owner [or manufacturer] of the merchandise described in the annexed entry and invoice; that the entry now delivered by me to the Collector of —— contains a just and true account of all the goods, wares and merchandise imported by or consigned to me in the ——, whereof —— —— is master, from ——; that the said goods, wares and merchandise were not actually bought by me, or by my agent, in the ordinary mode of bargain and sale, but that nevertheless, the invoice which I now produce contains a just and faithful valuation of the same, at their actual market value or wholesale price, at the time of exportation to the United States, in the principal markets of the country from whence imported for my account [or for account of myself or partners]; that such actual market value is the price at which the merchandise described in the invoice is freely offered for sale to all purchasers in said markets and is the price which I would have received and was willing to receive for such merchandise sold in the ordinary course of trade in the usual wholesale quantities; that the said invoice contains also a just and faithful account of all the cost of finishing said goods, wares and merchandise to their present condition, and includes and specifies the value of all cartons, cases, crates, boxes, sacks and coverings of any kind, and all other costs and charges incident to placing said goods, wares and merchandise in condition, packed ready for shipment to the United States, and no other discount, drawback or bounty, but such as has been actually allowed on the said goods, wares and merchandise; that the said invoice and the declaration thereon are in all respects true, and were made by the person by whom the same purports to have been made; that I do not know nor believe in the existence of any other invoice or bill of lading other than those now produced by me, and that they are in the state in which I actually received them. And I do further solemnly and truly declare that I

have not in the said entry or invoice concealed or suppressed anything whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares and merchandise; and that if at any time hereafter I discover any error in the said invoice, or in the accounts now produced of the said goods, wares and merchandise, or receive any other invoice of the same I will immediately make the same known to the collector of this district.

Sec. 6. That any person who shall knowingly make any false statement in the declarations provided for in the preceding section, or shall aid or procure the making of any such false statement, as to any matter material thereto, shall, on conviction thereof, be punished by a fine not exceeding $5,000, or by imprisonment at hard labor not more than two years, or both, in the discretion of the court. Provided that nothing in this section shall be construed to relieve imported merchandise from forfeiture by reason of such false statement or for any cause elsewhere provided by law.

DECISIONS UNDER SECTIONS 2 TO 6, ACT OF JUNE 10, 1890.

(*a*) There is no penalty for the failure to comply with section 2, act of June 10, 1890, which provides that all invoices of imported merchandise shall be made in the currency of the place or country from which the importation shall be made, or if purchased in the currency actually paid therefor, except the refusal of the collector to allow the entry of goods on such an invoice.—T. D. 26515, G. A. 6083.

(*b*) It seems that it is mandatory on a consul to certify an invoice properly produced before him unless he has reason to believe that the statements contained therein are untrue.—T. D. 23141, G. A. 4951.

(*c*) The invoice specifies a discount of 2½ per cent, but the importer claims that the discount was 5 per cent. *Held*, that the statement on the invoice operates as an admission that the discount was 2½ per cent and also that the remedy was by asking for a reappraisement.—T. D. 12463, G. A. 1201.

(*d*) Goods invoiced as printed cotton cambrics and claimed to be printed cotton handkerchiefs. Importers held to statements in invoice.—T. D. 13222, G. A. 1643.

(*e*) The appraiser reported an excess over the invoice quantity which the importer denies. The importer should have asked the collector to have a reexamination while the goods were in the possession of the Government or in the presence of an officer.—T. D. 14638, G. A. 2396.

(*f*) Rice entered on pro forma invoice and bond given to produce invoice within six months. Duly authenticated invoice not produced although the collector received within six months the triplicate invoices required by R. S. 2855, to be forwarded from the United States consul when verified in Italy. *Held*, that the United States, upon default, are not entitled to recover the full penalty of the bond but only the duties.—United States *v.* Cutajar (C. C.), (59 Fed. Rep., 1000).

(*g*) The bond required by section 4, act of June 10, 1890, is not intended to secure a penalty for breach of duty, but only such damage as results from the absence of the invoice, and the sureties upon such a bond can only be called upon to respond for those damages. 59 Fed. Rep. 1000 affirmed.—United States *v.* Cutajar (C. C. A.), (67 Fed. Rep., 530).

(*h*) Entry was made on an invoice which the importers knew to be imperfect in a material particular, in that it stated that the merchandise was imported from London, England, whereas in fact it came from Portugal. They did not offer to give bond for the production of a corrected invoice, nor did they obtain any corrected invoice until after the collector had liquidated the entry. Against the liquidation they filed a protest, claiming that the merchandise was imported from Portugal, and subject to the benefits of the commercial agreement

between the United States and Portugal. In support of this claim, they produced before the Board of Classification a corrected consular invoice, certified at Oporto, Portugal, and asked that this be substituted for the invoice on which the entry had been made. *Held*, that they were estopped from denying the correctness of the original invoice on which entry was made, having sworn that it was in all respects correct and true, when they had full knowledge that such was not the case.—T. D. 23754, G. A. 5152.

(*a*) Entry was made on an invoice which the importers knew to be imperfect in a material particular, in that it stated that the maker of the invoice was the seller of the goods when he was in fact the agent of the purchaser. Against a liquidation which, on the ground that a vender could not charge a commission in any proper sense, included a so-called commission in the total invoice value, the importers protested, alleging and proving that the maker of the invoice was not the vender of the goods but was their agent to whom they paid a bona fide commission. *Held*, that they were estopped from denying the correctness of the invoice on which the entry was made, having sworn to the best of their knowledge and belief it was in all respects true and was made by the person by whom it purported to be made when they had knowledge that such was not the case.—T. D. 24152, G. A. 5254.

(*b*) An importer may have the benefit of a corrected invoice, even though he made entry on papers which he knew to be imperfect without giving a bond to procure a proper invoice, he having obtained and offered a corrected invoice to the collector before the entry was liquidated.—T. D. 18409, G. A. 3966, reversed.—Gillespie *v.* United States (124 Fed. Rep., 106).

(*c*) Where importers discover that invoices sent them are incorrect, they have a right to seek to procure correct ones and substitute them for the originals. It would seem that a bond should be given in accordance with section 4, act of June 10, 1890. The first invoice covered statement of the price for the delivery of the machines at New York, thus including ocean freight, a nondutiable item, but did not show amount of such freight. The importer sent for a second invoice which gave the price f. o. b. steamer in Kalmar, Sweden, without package. The packing charges, which as to these goods were dutiable, were not specified. *Held*, that the second invoice does not answer the requirements of the act of June 10, 1890, and the importer can not demand that it be received as a substitute for the first invoice.—T. D. 23141, G. A. 4951.

(*d*) If an invoice contains an imperfect description of the relations existing between the makers of the invoice and the importers, the latter are not estopped by the oath they took to the correctness of the invoice from explaining and corroborating the facts to which they have sworn. Especially is this the case where the relation of the parties may be viewed in more than one aspect and the determination of it involves a certain degree of judgment.—T. D. 24721, G. A. 5443, affirmed in United States *v.* Smith (132 Fed. Rep., 1007; T. D. 25394).

(*e*) The rule of evidence that in any cases connected with the administration of public justice and of government admissions made under oath are conclusive, discussed and approved, but the mere fact that an admission was made under oath does not render it conclusive.—Ibid.

(*f*) Where merchandise is actually purchased abroad from manufacturers and the invoice of the goods contains, respectively, the names of the venders of the goods which have been bought by agents of an American house with limited authority to purchase, and with a view of immediate shipment of the same to this country, such merchandise will be regarded as having been actually

purchased and not consigned. Where such invoices are made out in the form prescribed by section 5 of this act, providing for "the declaration of owner in cases where the merchandise has been actually purchased," the naming of the agents of the importing house as the sellers of the goods is subject to explanation and does not operate as an estoppel against the importers to prevent them from proving the facts of the case. The importers having been denied by the collector the right to make the requisite additions to market value under section 7 of this act, as amended by section 32 of the present tariff act of 1897, the Board of General Appraisers will grant proper relief correcting the decision of the collector assessing penal duties on the merchandise.—T. D. 27243, G. A. 6326.

(*a*) In an indictment under section 6, act of June 10, 1890, an averment that the defendant "willfully declared that he was the owner of the goods, whereas in fact he was not the owner, as he then and there well knew," is sufficient upon demurrer.—United States *v.* Fawcett (86 Fed. Rep., 900).

(*b*) An intent to defraud the United States is not an essential ingredient of the offense constituted by section 6, act of June 10, 1890.—Id.

(*c*) No offense is complete under section 6, act of June 10, 1890, until the false declaration there referred to is filed or offered to be filed with the collector when making or attempting to make the entry.—Id.

DECISIONS UNDER EARLIER STATUTES PERTAINING TO THE SAME SUBJECT-MATTER.

(*d*) An invoice is not a bill of sale nor is it evidence of a sale. It is a mere detailed statement of the nature, quantity, and cost or price of the thing invoiced, and it is as appropriate to a bailment as to a sale. It does not of itself necessarily indicate to whom the things are sent, or even that they have been sent at all. Hence, standing alone, it is never regarded as evidence of title.—Dows *v.* National Exchange Bank (91 U. S., 618, 630).

(*e*) Under section 1, act of March 3, 1863, the collector has no power to permit an entry of merchandise unaccompanied by an invoice, or a sufficient excuse for its absence, but this section gives the Secretary that authority and the same equitable power of remission as in other cases.—United States *v.* Thirty Nine Thousand One Hundred and Fifty Cigars (3 Ware, 324; 28 Fed. Cas., 55).

(*f*) When goods are refused an entry for want of an invoice if the owner attempts to procure an entry by any false and fraudulent practice or appliance whatever the goods are forfeited.—Id.

(*g*) Invoices of merchandise entitled to free entry were required in 1889 to conform to the requirements of R. S. 2853, 2854, 2855, and 2860.—Phelps *v.* Siegfried (142 U. S., 602).

(*h*) Where an importer purchased goods through an agent in Europe and the agent, though having a lien for advances, surrenders the goods to the importer for much less than the purchase price because the latter is unable to pay more, the sum for which they are thus surrendered is not the proper invoice price, but the invoice should be at the original price at which the agent purchased the goods.—United States *v.* Sixty-five Packages of Glass (Betts, Scr. Bk., 23; 27 Fed. Cas., 1115).

(*i*) But if the agent violated his authority in purchasing the goods and thereby made them his own the importer would have a right to purchase them from the agent as owner; and if he obtained them at a reduced price this

would be the price at which they should be invoiced and entered although much below the prevailing price of the goods.—Id.

(*a*) The agent of the claimants having assumed in his oath to the invoice or entry of shipment the position of a purchaser he could not avail himself of the defense that he was not a purchaser but a producer or manufacturer.—Alfonso *v.* United States (2 Story, 421; 1 Fed. Cas., 395).

(*b*) Under the act of March 3, 1863, section 1, the invoice of goods, which are procured otherwise than by purchase, must state their actual market value at the time and place, when and where they are procured or manufactured.—Twelve Hundred and Nine Quarter Casks, etc., of Wine (2 Ben., 249; 7 Int. Rev. Rec., 114; 24 Fed. Cas., 398).

(*c*) S. through his agent K. purchased in England unfinished goods and through K. had them dyed there by one man and made up by another. In each case S. paid the cost of the work. K. then invoiced the goods to S. at New York at a price equal to the cost of purchase, dyeing and making up, with K.'s commissions added. Entry of goods was made on such invoice on the ordinary purchaser's oath provided for by section 4, act of Mar. 1, 1823, now R. S. 2841. The valuation in the invoice was below the market value. *Held*, that the invoice and the oath ought to have been such as the statute requires of the manufacturer.—Sinn *v.* United States (14 Blatchf., 550; 22 Fed. Cas., 226).

(*d*) When goods are purchased in a foreign country and in quantities sufficient to load several vessels an invoice executed in triplicate must be produced and exhibited to the American consul at or before each shipment, and where the importation is by rail the same rule applies to each train of one or more cars laden with the goods.—Locke *v.* United States (2 Cliff., 574; 15 Fed. Cas., 740).

(*e*) The fact that at the time a person entered goods at the custom-house there were in existence to his knowledge several copies of the bills of lading and invoices presented by him does not make his sworn statement under R. S. 2841 a false oath; as the other invoices or bills of lading intended by the statute are bills or invoices different from those presented and not merely the copies thereof which by commercial usage or statute are required to be procured.—United States *v.* Harrison (32 Fed. Rep., 386).

Sec. 7. [As amended by section 32, act of July 24, 1897 (30 U. S. Stats. 151)]. That the owner, consignee, or agent of any imported merchandise which has been actually purchased, may, at the time when he shall make and verify his written entry of such merchandise, but not afterwards, make such addition in the entry to the cost or value given in the invoice, or *pro forma invoice*, or statement in form of an invoice, which he shall produce with his entry, as in his opinion may raise the same to the actual market value or wholesale price of such merchandise at the time of exportation to the United States, in the principal markets of the country from which the same has been imported; but no such addition shall be made upon entry to the invoice value of any imported merchandise obtained otherwise than by actual purchase; and the collector within whose district any merchandise may be imported or entered, whether the same has been actually purchased or procured otherwise than by purchase, shall cause the actual market value or wholesale price of such merchandise to be appraised; and if the appraised value of any article of imported merchandise subject to an ad valorem duty or to a duty based upon or regulated in any manner by the value thereof shall exceed the value declared in the entry, there shall be levied, collected and paid, in addition to the duties imposd by law on such merchandise, an additional duty of one per centum of the total appraised value thereof for each one per centum that such appraised value exceeds the value declared in the entry, but the additional duties shall only apply to the particular article or articles in each invoice that are so undervalued, and shall be limited to fifty per centum of the appraised value of such article or articles. Such additional duties shall not be construed to

be penal, and shall not be remitted, nor payment thereof in any way avoided, except in cases arising from a manifest clerical error, nor shall they be refunded in case of exportation of the merchandise, or on any other account, nor shall they be subject to the benefit of drawback. *Provided*, That if the appraised value of any merchandise shall exceed the value declared in the entry by more than fifty per centum, except when arising from a manifest clerical error, such entry shall be held to be presumptively fraudulent, and the collector of customs shall seize such merchandise and proceed as in case of forfeiture for violation of the customs laws, and in any legal proceeding that may result from such seizure, the undervaluation as shown by the appraisal, shall be presumptive evidence of fraud, and the burden of proof shall be on the claimant to rebut the same, and forfeiture shall be adjudged unless he shall rebut such presumption of fraudulent intent by sufficient evidence. The forfeiture provided for in this section shall apply to the whole of the merchandise or the value thereof in the case or package containing the particular article or articles in each invoice which are undervalued. *Provided further*, That all additional duties, penalties or forfeitures, applicable to merchandise entered by a duly certified invoice, shall be alike applicable to merchandise entered by a *pro forma* invoice or statement in the form of an invoice, and no forfeiture or disability of any kind, incurred under the provisions of this section, shall be remitted or mitigated by the Secretary of the Treasury. The duty shall not, however, be assessed in any case upon an amount less than the invoice or entered value.

DECISIONS UNDER SECTION 7, ACT OF JUNE 10, 1890.

(*a*) Goods entered without additions to invoice. By the next mail the importer received a letter from the shipper stating that the books entered at 21d. should have invoiced at 2s. The importer communicated this information to the appraiser who made the addition to the invoice, which raised the value more than 10 per cent and the penalty was imposed. *Held*, that additions to invoice value can not be made by the importer after entry.—T. D. 10532, G. A. 182.

(*b*) Invoiced value of consigned goods can not be advanced on entry.—T. D. 13062, G. A. 1567.

(*c*) Additions to entry upon merchandise purchased abroad made by the consignees and agents to avoid additional duty and penalty not authorized.—T. D. 13499, G. A. 1801.

(*d*) Goods purchased by Passavant, of Paris, from G., of Paris, and consigned to H., of New York, for sale on account of Passavant, are goods obtained otherwise than by actual purchase and addition can not be made on entry to the invoice value.—T. D. 14806, G. A. 2489.

(*e*) Section 7 of the act of June 10, 1890, as amended by section 32, act of 1897, authorizes additions to invoice on entry so as to raise the same to market value only where such merchandise has been "actually purchased," as distinguished from that "obtained otherwise than by actual purchase." Goods purchased abroad by one member of a partnership resident in New Orleans, La., for sale on joint account of the firm, are consigned goods "obtained otherwise than by purchase," and are not entitled to the benefit of the provisions accorded to goods "actually purchased." The purchase contemplated by the statute is a purchase made by an owner or consignee in the United States from a consignor in some foreign country and has no reference to transactions of bargain and sale exclusively conducted between aliens or other persons resident abroad.—T. D. 21592, G. A. 4552.

(*f*) In reference to this action, providing that importers may at the time of entry add to the invoice value to raise it to the actual market value of the merchandise at the time of exportation, it was held (1) that such addition should be stated in the entry in such definite terms that its amount can be

ascertained by the customs officers; and (2) that, where importers on entry noted that a certain sum should be added, less certain charges unspecified in amount, the addition should be considered as of the gross sum thus stated, reduced, however, by the amount of such charges as were officially known to the customs officers.—Woodruff *v.* United States (154 Fed. Rep., 861; T. D. 28207).

(*a*) Goods bought in Germany by a member of a partnership resident in this country and shipped to the United States to be sold on joint account of the partnership constitute a consignment of the purchases within the meaning of this section and no addition upon entry to make market value can be permitted in such cases. Neither the appraiser nor the collector can lawfully consent to the importers of such goods making additions to the entered value and the Government is not estopped by the unauthorized action of such officers.—T. D. 26667, G. A. 6135.

(*b*) Protest that the additional duty (fixed by the appraiser and on reappriasement by a general appraiser and by the Board of General Appraisers) is "unjust, as the invoice presented by me was made by the manufacturers of said lime, under instructions of the American consul, and presented the true value and charges on said lime," overruled. If the invoice was made out at the true value of the merchandise, under instructions from the consul, there could be apparently no ground for complaint of duress on the part of the Government officers. The importer exhausted his remedies in appealing to the tribunal of last resort against the valuation and the additional duty exacted in accordance with law must stand.—T. D. 10547, G. A. 197.

(*c*) The date of consular invoice does not affect the imposition of additional duty. (Invoice dated prior to August 1, 1890).—T. D. 10550, G. A. 200.

(*d*) An advance of a fraction more than 10 per cent is an advance of more than 10 per cent.—T. D. 11841, G. A. 832.

(*e*) When the question whether goods are to pay a specific or an ad valorem duty depends on whether they exceed a certain value (as in the case of gloves under paragraph 458, act of 1890), an appraisement is essential and if the appraisement discloses that the goods have been undervalued more than 10 per cent they are subject to the penalty of an increased duty, although the excess of over 10 per cent on the invoiced value is not sufficient to require an ad valorem instead of a specific duty. T. D. 13780, G. A. 1974, reversed.—Pings *v.* United States (C. C. A.), (72 Fed. Rep., 260).

(*f*) Where bottles dutiable under paragraphs 103 and 104, act of 1890, are advanced in value more than 10 per cent over the value as given in the invoice they are subject to the additional duty.—T. D. 17154, G. A. 3471.

(*g*) An invoice of handkerchiefs contained thirty-three items, one item of which covering ten dozen handkerchiefs, was advanced in value more than 10 per cent and additional duty assessed. The importer claimed that as the advance was not 10 per cent of the whole importation of handkerchiefs covered by the invoice the penal duty did not attach. *Held*, that in this case handkerchiefs of a special number, size, and weight, invoiced in one item distinct from others, were undervalued and the penal duty attached to the particular articles embraced in the item.—T. D. 11999, G. A. 912.

(*h*) Three cases of cotton cloth, dutiable under paragraphs 344–348, were advanced in value more than 10 per cent but such advance did not change the specific rate to which they were subject. *Held*, that the additional duty did not attach.—T. D. 13810, G. A. 2004.

(*a*) Where goods dutiable under the countable clauses are advanced in value by the appraisers in excess of 10 per cent of the value declared in the entry they are subject to the additional duty provided for in the customs administrative act.—T. D. 17154, G. A. 3471.

(*b*) The value of steel wire entering into steel wire rope (dutiable under paragraph 148, act of 1890) was declared in pro forma invoice to be £11 7s. and the completed rope £23 12s. Values advanced on appraisement and reappraisement to £12 17s. 11d. for the wire and £24 18s. 4d. for the rope. The advance value of the steel wire exceeding the invoice value by more than 10 per cent additional duty was exacted. The appraised value of the rope did not exceed the invoice value by 10 per cent. *Held*, that the additional duty did not accrue.—T. D. 14626, G. A. 2384.

(*c*) Wire rope is dutiable either by specific or ad valorem rate according to the value, and it is essential that that value be ascertained in order that the rate may be adjusted. Reappraisement is legal in such case and the penalty for undervaluation is properly imposed.—T. D. 22504, G. A. 4770.

(*d*) Wool invoiced as 9,892 pounds, at 6¼d. per pound, the total value on the entry being $1,254. The appraiser advanced the price to 7½d., the weight returned was 9,725 pounds and the total value $1,479. The appraised value per pound having exceeded the entered value by 20 per cent an additional duty of 40 per cent was assessed. The importer claimed that the advance should not be considered per pound but estimated at the difference between the total entered and advanced value. *Held*, that the article advanced was the wool per pound and that the additional duty was properly assessed.—T. D. 14858, G. A. 2541.

(*e*) A nondutiable item specified in an invoice can not be included in entered value of consigned goods so as to evade penal duty.—T. D. 17949, G. A. 3824.

(*f*) Goods bought and paid for in Austria in francs and invoiced in that currency. The equivalent of the value in francs was stated on the invoice to be 356.46 florins of the value of 41.67 cents each, the value of the paper florin in actual use in Austria. The consul certified the value with the charges to be 356.46 florins. The importer offered to enter the merchandise in francs but was required to make entry in florins, and he entered at 356.46 less 11.46, the amount of the charges. The appraiser returned "add to make market value the difference in currency 47.59 florins." On reappraisement the value was found to be 739.25 francs and the collector liquidated the entry at that sum, making $143, and the entered value of 345 florins net he found to be $125, and assessed the additional penalty. *Held*, that additional duties do not accrue on account of difference in value of currency.—T. D. 14239, G. A. 2203.

(*g*) All decisions of the Board as to market value are final and conclusive as to dutiable value where there is no fraud or irregularity, and the additional or penal duty is a mere incident which necessarily follows the finding of value in excess of the entered value to the extent provided by law.—T. D. 14046, G. A. 2097.

(*h*) One who is assessed with a penalty for entering dutiable goods at a sum below their actual value can not, in an action for the penalty, defend on the ground that he intentionally omitted certain items from the entry in order to pay them separately under protest. He must either give notice and ask for a reappraisement or take an appeal as provided by law.—United States *v.* Strauss (C. C.), (55 Fed. Rep., 388).

(*i*) An importation of sugar was invoiced as "basis 81 degrees" with a memorandum attached stating "purchased at 1¼ cents per Sp. lb. net, basis 81

degrees, average, 1.32 cents per pound to be added for each degree above 81 degrees test, or 1.16 cents per pound to be deducted for each degree below 80 degrees test; fractional of a degree pro rata." This meant that the price was to vary according to the quality as shown by the polariscope test. Upon appraisal the value of the sugar was found to be more than 10 per cent above the price of $1\frac{3}{4}$ cents per pound, but much less than that above the price as fixed by the test according to the memorandum. *Held*, that this was not an undervaluation of more than 10 per cent, which would justify the imposition of the additional duty.—United States *v.* American Sugar Refining Co. (C. C.), (71 Fed. Rep., 951).

(*a*) An addition made by the importer to the invoice value, though marked upon the invoice itself, becomes a part of the entered value and the collector can not ignore such addition and then assess a penal duty which would not otherwise have accrued.—United States *v.* Merck & Co. (C. C.), (91 Fed. Rep., 641).

(*b*) Cattle one year old or over, dutiable either at a specific or an ad valorem rate, according to the value per head, under paragraph 218 (1897) are merchandise subject to a duty "based upon or regulated by" the value thereof; and additional duty accrues for undervaluation.—T. D. 22598, G. A. 4802.

(*c*) The additional duties are payable, except in cases of clerical error, irrespective of any question of fraudulent undervaluation on the part of the importer, but the merchandise is not forfeited except in cases of fraudulent undervaluation.—United States *v.* Sixteen Hundred and Twenty-one pounds of Fur Clippings (C. C. A.), (106 Fed. Rep., 161).

(*d*) Appraised value exceeded invoice value by more than 50 per cent. *Held*, that the fact that a case is within the terms of the proviso to this section or that the Government has proceeded thereunder for the forfeiture of the goods does not relieve the importer from liability for the additional duty imposed by the previous portion of the section.—United States *v.* Gray; Same *v.* Sherman; Same *v.* Baldwin (C. C.), (107 Fed. Rep., 104).

(*e*) Additional duties accrue under this section when containers of merchandise are found to be undervalued providing such containers are treated as separate articles of merchandise in the tariff act, as, for instance, lemon boxes under the tariff act of 1890.—Phelps *v.* United States (T. D. 26822), affirming T. D. 11200, G. A. 559.

(*f*) When goods are found to be undervalued over 50 per cent the institution and prosecution of proceedings for forfeiture do not relieve the importer from liability for the additional duty of 1 per cent of the total appraised value for each 1 per cent that the appraised value exceeds the entered value.—Gray *v.* United States (113 Fed. Rep., 213).

(*g*) Additional duties are incurred under this section where goods paying a specific rate of duty varying with their value are appraised at a value in excess of that at which they are entered notwithstanding that the advance made on appraisement did not result in altering their dutiable classification so as to subject them to any higher rate than that at which they were entered.—United States *v.* Nuckolls (118 Fed. Rep., 1004), affirming T. D. 22598, G. A. 4802.

(*h*) There is a clear line of distinction between actions or proceedings to forfeit goods for undervaluation as provided in this section and actions to collect additional duties for undervaluation also herein provided for. In the former a fraudulent intent is indispensable to the maintenance of the action. In the latter such intent is immaterial, the circumstance that the goods are

undervalued being the sole condition to the right of the Government to the additional duties.—United States *v.* Bishop (125 Fed. Rep., 181; T. D. 25093).

(*a*) No additional duty accrues by reason of the appraised value of sugar according to corrected polariscopic test exceeding the conditional value subject to correction at which the sugar was entered.—Leaycraft *v.* United States (T. D. 25465).

(*b*) The provision in this section imposing additional duties when the appraised value exceeds the entered value is penal in its nature, and the additional duties are a penalty. The district court has exclusive jurisdiction of a suit brought by the United States to recover such additional duties and the Circuit Court has no jurisdiction of such suit.—Helwig *v.* United States (188 U. S., 605).

(*c*) The percentage of additional duties imposed on imported goods for undervaluation under this section is to be computed on the basis of the entered value of the merchandise, which should include the cost of the coverings and the packing as provided in section 19 of this act. The percentage so ascertained becomes the rate of additional duty to be assessed upon the total appraised value of the merchandise.—T. D. 26243, G. A. 6004.

(*d*) The obligation to pay duty is incurred by the act of importing merchandise and is not relieved by the violation of some provision of law that imposes the penalty of forfeiture. The additional duty of 1 per cent of the total appraised value of imported merchandise for each 1 per cent that such appraised value exceeds the value declared in the entry is not in the nature of a penalty, hence may be collected from the importer the same as the regular duty where the merchandise has been forfeited for undervaluation.—T. D. 26612, G. A. 6115.

(*e*) Where an importation of merchandise is made through the parcels post under the parcels-post convention between the United States and Mexico, ratified April 28, 1888 (25 U. S. Stat. L., p. 1428), which provides for the admission to the mails of certain articles of merchandise and mail matter, no additional duty can be assessed by the collector for undervaluation under the provisions of this section as amended by section 32, tariff act of 1897, there being no provision made for the formal entry of such merchandise.—T. D. 26664, G. A. 6132.

(*f*) Where imported merchandise is entered upon a pro forma invoice and has been advanced in value on appraisement additional duties will be assessed under this section, as amended by section 32 of the act of 1897, in the same manner and to the same extent as if the merchandise had been entered by a duly certified invoice.—T. D. 26691, G. A. 6146.

(*g*) Transportation charges from the place of production to the principal market when added by appraising officers to the entered value of merchandise can not be excluded in determining whether additional duty for undervaluation accrues, under this section, upon the theory that, although properly dutiable charges, they form no part of the "appraised value" of the goods.—T. D. 26749, G. A. 6162.

(*h*) Where merchandise is found to be undervalued the additional duty thus incurred is to be assessed as well on any quantity of said merchandise found in excess of the quantity invoiced.—United States *v.* Leeming (153 Fed. Rep., 489; T. D. 27986), reversing in part T. D. 27216, G. A. 6315, and overruling in effect T. D. 25645, G. A. 5804.

(*i*) The importer entered certain merchandise upon a copy of the invoice which he secured from the collector. The regular consular invoice did not reach him until several days later. Upon the entry thus made the merchandise

was regularly appraised and advanced in value and the penalty, which the law prescribes under such circumstances, was imposed. Against the exaction of this penalty the importer protests, claiming that if, at the time he made the entry, he had possessed the information which he afterwards obtained he would have advanced the merchandise to its true market value; upon securing that information he made application to the collector to amend his entry. *Held*, that the Board of United States General Appraisers has no power or jurisdiction to grant relief in such a case. The failure of the collector to transmit to the Secretary of the Treasury an application by an importer to amend an entry under article 1449 of the Treasury Regulations of 1899 does not present a question within the jurisdiction of this Board.—T. D. 27487, G. A. 6397.

(*a*) The additional duties provided in this section are assessable, except in cases arising from a manifest clerical error, irrespective of any question of fraudulent undervaluation on the part of the importer.—T. D. 27887, G. A. 6536.

(*b*) Where goods have been seized under an order of the United States district court for forfeiture for undervaluation the sole question to be determined by the court is whether such undervaluation was fraudulent. Such court, however, is without jurisdiction to determine the rate and amount of duty assessable on such imported merchandise.—T. D. 27887, G. A. 6536.

(*c*) Framed paintings were described on the invoice simply as paintings and the invoice value was sufficient to cover the frames as well as the paintings; it being shown that it was a long-established practice to describe framed paintings simply as paintings, it was held that the frames were not articles "not specified in the invoice" within the meaning of R. S. 2901, and that it was therefore illegal to add their value to said invoice value as prescribed in said section. It was also held that the invoice value should not be ascribed wholly to the paintings but should be considered to cover frames as well.—United States *v.* Hensel (158 Fed. Rep., 645), T. D. 28537.

(*d*) Merchandise imported into Canada from another country was shipped to the United States on an invoice certified in Canada before an American consul which contained an item of the amount of the Canadian duty on the merchandise. It was held that such item was properly included in the entered value and that the importer included such item in his entered value because advised to do so by the entry clerk at the custom-house does not constitute duress.—T. D. 28424, G. A. 6664.

(*e*) Where an importer received a consular invoice showing his goods to be exported from the country of immediate exportation and he believes that they should be invoiced as coming from the country of origin he may abandon the consular invoice and enter on a pro forma invoice under bond for the production of a correct consular invoice.—Ibid.

(*f*) The offer of an importer to enter his merchandise at whatever might be the invoice value thereof if permitted to open the package and examine the invoice contained therein held to be tantamount to an entry at that value. Where the authorized customs officials refuse to permit an importer to open a package in order to see the invoice that he might enter the merchandise at its correct value, he not having any invoice of it and not knowing its exact value, but require him to make an entry before the package is opened, and that entry is below the invoice value, as found upon opening the package and examining the invoice, additional duty should not be assessed under the provisions of this section.—T. D. 28495, G. A. 6676.

(*g*) An error admitting of rectification must be manifest upon the face of the papers.—T. D. 10238, G. A. 16.

(*a*) Entry was made at 3,160.87 marks. Appraiser's return shows foreign market value to be 2,525.40 marks. *Held* to be a manifest clerical error.—T. D. 10534, G. A. 184.

(*b*) The fact that identically the same article was invoiced at different prices in the same invoice held to be a manifest clerical error.—T. D. 10773, G. A. 326.

(*c*) The value stated on the invoice was £661 2s. 4d., and following this were charges not included in the foregoing prices, wrappers, boxes, etc., £47 12s. 7d. The entry and appraised value was £661 2s. 4d. The collector added to the charges £47 12s. 7d. and assessed duty on £780 14s. 11d. *Held* (1) that the appraiser's notation if correct was equivalent to reporting that the entered value, the invoice value, and the dutiable value agreed and were correct; (2) that it is the province of the collector to determine for himself what is the invoice value; (3) his decision in this respect is not in the nature of an appraisement and is not subject to reappraisement; (4) the remedy of the importer was not an appeal for reappraisement but a protest, and the question on its merits is properly before the Board on protest; (5) it appearing that a series of invoices of similar goods, both prior and subsequent to this entry, end with the statement "charges included in the foregoing," it is held that there was a clerical error in the insertion of the word "not" in the sentence "charges not included in the price of the goods."—T. D. 11880, G. A. 871.

(*d*) The deduction of nondutiable charges from the net amount of the invoice instead of the gross amount held to be a manifest clerical error.—T. D. 13065, G. A. 1570.

(*e*) The Board has jurisdiction of a protest against the exaction of a penalty accruing through a clerical error. Clerical error corrected.—T. D. 14946, G. A. 2575.

(*f*) The original consular invoice had this statement: "The following charges are not included in the above prices." The importer produced a duplicate which stated: "The following charges are included in the above prices." *Held*, to be a clerical error and correction ordered.—T. D. 13290, G. A. 1670.

(*g*) An error in translation is a clerical error. Such an error found to be a manifest clerical error.—T. D. 13503, G. A. 1805.

(*h*) A pro forma invoice stands in the place of a certified invoice and a manifest clerical error therein can be corrected after entry.—T. D. 13503, G. A. 1805.

(*i*) Invoice value on silk embroidered flowers given as 6 marks per dozen and claimed to be 0.60 mark per dozen. *Held*, that the excessive valuation was due to a clerical error manifest to an appraising officer making a careful and intelligent examination.—T. D. 14625, G. A. 2383.

(*j*) Clerical error in invoice directed to be corrected and the entry reliquidated.—T. D. 14819, G. A. 2502.

(*k*) The omission from the entry of an amount stated in a memorandum attached to the invoice held to be a manifest clerical error.—T. D. 15071, G. A. 2624.

(*l*) Importers' notation of "125 dozen, at 2.16 silver yen, equal to 250 silver yen," held to be a manifest clerical error.—T. D. 15318, G. A. 2752.

(*m*) Protest against the exaction of additional duties on two cases of Chinese envelopes, invoiced at $3.40 instead of at $34, through an alleged clerical error, sustained.—T. D. 15832, G. A. 2932.

(*n*) The merchandise was invoiced at a price which included cost of coverings and all charges and expenses, the value of the cartons being separately

specified on the invoice. The importers in making entry added the items of charges and cartons a second time. *Held*, that excessive additions to value on entry are not clerical errors.—T. D. 10533, G. A. 183.

(*a*) Importers made entry of "olive oil, 880 francs, and bottles, 30 francs." Value of bottles increased to 94 francs and additional duty assessed. *Held*, that there is no evidence that there was a manifest clerical error in invoicing the bottles.—T. D. 12226, G. A. 1040.

(*b*) Goods invoiced at a certain value less given charges, leaving a balance which is given, but the entry gives the total value, making no deduction for charges. *Held*, not a manifest error.—T. D. 12452, G. A. 1190.

(*c*) The invoice gives per se value of merchandise and also packing charges. The importer claims that these charges have already been included in per se value. *Held*, that this is not a manifest clerical error; that the remedy is not by a protest, but by an appeal for reappraisement.—T. D. 12460, G. A. 1198.

(*d*) Blueberries invoiced and entered at $2.75 per case and duties paid. Corrected consular invoice gave the value at $1.34 per case, which was the value. *Held* (1) not to be strictly a clerical error, and (2) that the protest is an attempt to collaterally impeach the appraised value, which, in the absence of fraud, is final and conclusive.—T. D. 12523, G. A. 1207.

(*e*) Tissue paper invoiced and entered at 3s. 10d. per ream, to which the appraiser added 7d. to make market value. Three days after entry the importer, the owner and purchaser, asked to make correction, claiming that the shipper had, through error, invoiced the paper 7d. per ream too low. *Held*, not to be a manifest clerical error.—T. D. 12524, G. A. 1208.

(*f*) Entry gave value of cherry juice as 496.99 marks and casks as 207.22 marks. The invoice value of the casks was 791.51 marks, which was returned as correct by the appraiser. Entry corrected and the duties on increased value promptly paid (Oct. 6, 1890). In accordance with instructions from the Department the collector, on June 11, 1891, reliquidated the entry and additional duty or penalty was exacted. The protest claimed that the entry for the casks was a clerical error and that the original liquidation was final. *Held*, that while the value of the casks as given in the entry was an error there was nothing on the face of the entry to denote that such was the case, and that the additional duty was a debt to the Government which could not be remitted by the collector either directly or indirectly.—T. D. 12689, G. A. 1338.

(*g*) Claim of manifest clerical error overruled.—T. D. 13500, G. A. 1802; T. D. 13551, G. A. 1823; T. D. 16208, G. A. 3087.

(*h*) Failure to add invoice charges on entry, whether intentional or not, is not a manifest clerical error.—T. D. 13508, G. A. 1810.

(*i*) Clerical error not apparent on invoice.—T. D. 14552, G. A. 2344.

(*j*) Woolen or worsted cloth imported in nine cases invoiced at 276¼ pounds. The case ordered to the public store for examination was found to weigh 258¼ pounds and the boards and paper 18 pounds. The remainder of the goods were called for but could not be produced. The importer claimed that in making up the invoice the weight of the boards, etc., was added and that this was a manifest clerical error. Protest overruled.—T. D. 14633, G. A. 2391.

(*k*) Merchandise entered on pro forma invoice as of the value of 3,000 francs. Invoice received showing value to be 1,196.70 francs before the goods had been taken from the public store. *Held*, not to be a clerical error and protest overruled.—T. D. 12538, G. A. 1222.

(*a*) Linen fabrics entered at 18, 22, and 24 silver yens per piece of 20 yards, which was the value per piece of 40 yards. *Held*, to be a clerical error and the collector authorized to reliquidate.—T. D. 17070, G. A. 3451.

(*b*) Addition on invoice not noted on entry is manifest clerical error.—T. D. 20730, G. A. 4362.

(*c*) The mere report of the appraising officer that the invoice value includes certain nondutiable items is not of itself sufficient to establish a claim that a clerical error was committed in the preparation of the invoice.—T. D. 22934, G. A. 4900.

(*d*) Although the statement in an invoice of steel billets at a certain sum per ton "on trucks" shows that something not dutiable may be included in the price, it does not show any value less than that stated, since it does not show how much must be taken out for nondutiable items; and such statement of the price is not such a manifest clerical error as entitles the importer to correction on a new invoice.—Roebling *v.* United States (C. C.), (77 Fed. Rep., 601).

(*e*) Through clerical error some nondutiable charges were included in the entered value of certain matting, resulting in the assessment of duty at the rate of 7 cents per square yard and 25 per cent ad valorem, instead of 3 cents per square yard. The first notice of the error received by the importer was after the liquidation of the entry at the increased rate. It was held that the real value of the merchandise might be shown and the rate of duty corrected accordingly.—Wilmerding *v.* United States (139 Fed. Rep., 1004; T. D. 26391).

(*f*) Where the agents of the importers in preparing the entry made their own selection of the items which they considered dutiable and of those not dutiable and in doing so omitted a dutiable item from the entered value such omission is not a manifest clerical error.—Fuerst *v.* United States (T. D. 26658).

(*g*) The power to correct clerical errors in invoices and entries, vested by law in the Secretary of the Treasury and in the Board of Classification, operates as an exception to this section, which forbids an assessment of duty on an amount less than the invoice or entered value. Where an importer perceives an error in his consular invoice before entry and offers to enter on a pro forma invoice pending the receipt of a corrected consular invoice, which offer is rejected by the collector, who compels the importer to make entry on the erroneous invoice, such refusal of the collector does not defeat the importer's right to have the error corrected by the Board of Classification upon satisfactory proof that it is a clerical error.—T. D. 23519, G. A. 5077.

(*h*) An error in the entered value of merchandise arising from a miscalculation of the American equivalent of a foreign unit held not to be a manifest clerical error.—T. D. 25257, G. A. 5667.

(*i*) Where an importer on entering goods presents an entry and invoice, the former of which omits some dutiable item while the latter sets out such item and there are no circumstances indicating an intention to evade the law, the case may be considered one of manifest clerical error and the importer may be relieved from an assessment of additional or penal duty in consequence of his omission.—Lawder *v.* Stone (125 Fed. Rep., 809; T. D. 25001) followed; T. D. 25579, G. A. 5789.

(*j*) The Board of United States General Appraisers, by virtue of its statutory power to examine and decide all cases properly before it, has power to correct clerical errors or mistakes in an invoice when the same is necessray to a just administration of the customs law. This power is not derived from this section as amended by section 32, act of 1897, and hence it is not necessary that the error should be a clerical one or manifest from the papers. That it is satis-

factorily established before the Board is sufficient.—Gillespie *v.* United States (124 Fed. Rep., 106) cited; T. D. 25890, G. A. 5877.

(*a*) Where a mistake is made by the foreign house in filling an order so that merchandise different from that ordered and invoiced is shipped and is entered for duty as invoiced, it does not constitute such a clerical error which the Board of General Appraisers can correct so as to relieve the importer from the payment of the additional duties incurred by reason of the alleged error.—T. D. 28231, G. A. 6614.

(*b*) The invoice or entered value is conclusive upon the importer.—T. D. 10329, G. A. 50; T. D. 12667, G. A. 1316.

(*c*) A pro forma invoice for entry for immediate transportation from New York to Chicago. At Chicago the importer sought to make consumption entry on consular invoice which gave value as less than that in the pro forma invoice. The appraiser returned market value at less than that stated in pro forma invoice. The collector exacted duty on the value as stated in the pro forma invoice. *Held*, that an entry for immediate transportation to an interior port and a pro forma invoice for that purpose is not the entry nor pro forma invoice contemplated by section 7, act of June 10, 1890.—T. D. 12106, G. A. 968.

(*d*) Duties should be assessed upon the quantity of merchandise actually imported and not on the quantity appearing on the invoice. The last clause of section 7, act of June 10, 1890, as amended by section 32, act of 1897, forbidding an assessment on an amount less than the invoice value, refers only to the price and not to the quantity of merchandise.—T. D. 21525, G. A. 4529.

(*e*) Where an invoice contains no specification of costs and charges and the importers make entry at the value named in the invoice without seeking to make any deductions therefrom, it is proper for the collector to assess duty on such entered value, even though the appraiser has reported that it includes nondutiable items.—T. D. 22934, G. A. 4900.

(*f*) Certain items of interest had been included by the importers in the entered value of the goods. *Held*, that under the provisions of this section duty could not be assessed on a less amount than the entered value.—T. D. 24765, G. A. 5464.

(*g*) Under this section the entered value of imported merchandise when higher than the invoice value is not only the minimum value upon which ad valorem duties must be assessed, but will determine the classification of the goods rather than any lower invoice or appraised value when the classification is dependent upon or regulated in any manner by value.—T. D. 25764, G. A. 5845.

(*h*) The importer added 10 per cent to the cost price of St. Gall embroideries and made this statement in the invoice: "Added under protest 10 per cent, as required by the Treasury Department." He then claimed that this amount was added under duress. *Held*, that duty could not be assessed upon an amount less than that stated in the invoice.—T. D. 10763, G. A. 316; T. D. 11887, G. A. 878.

(*i*) Transportation charges from Dundee to Glasgow added because the collector refused to permit the importer to deduct such transportation. *Held*, that the consignee by reason of duress is not bound by the entered value.—T. D. 14554, G. A. 2346.

(*j*) Additions to entered value of the cost of transportation from Nottingham to Liverpool held to have been made under duress.—T. D. 14555, G. A. 2347.

(*a*) Carbons imported and pending reappraisement on previous similar importations the importer added to the entry to make value found on the first reappraisement. The Board having sustained the invoice value in the first instance the importer claims that the addition in this case was made under compulsion. Protest overruled.—T. D. 14748, G. A. 2470.

(*b*) Invoicing goods in accordance with a previous value established by the Board of General Appraisers is not invoicing under duress.—T. D. 18082, G. A. 3884.

(*c*) Claim of unlawful duress in the valuation of cattle overruled.—T. D. 18164, G. A. 3921.

(*d*) The unauthorized act of a United States consul in adding to the invoice value of goods the amount of ocean freights is not conclusive upon the importer and he is entitled to have the valuation corrected even though the appraiser has, in a pro forma manner, approved the invoice by marking it "correct."—United States *v.* Zuricaldy (C. C.), (71 Fed. Rep., 955).

(*e*) The collector may refuse to permit an importer to enter his goods at a lower price than that disclosed in his invoice at which they were purchased, even though the consular notation shows such lower price to be the actual market price on day of shipment. Section 8 of the act of June 10, 1890, requires statement in detail of purchase price and section 7 does not permit an assessment on a lower price. Consular notation is not conclusive. The purpose of the law is to secure information and guard against wrongdoing only.—T. D. 21199, G. A. 4447.

(*f*) Where an importer in making an entry of cigars imported from Cuba voluntarily adds to make the market value $2 per thousand, which represents the internal-revenue tax levied on cigars in Cuba, such item is to be included in the dutiable value of such merchandise; and an allegation in a protest that such entry was made under duress will not be sustained in the absence of satisfactory evidence bringing the case within the rule declared in Robertson *v.* Bradbury (132 U. S., 491).—T. D. 26233, G. A. 5994.

(*g*) Nondutiable items of commissions if voluntarily added to the value of merchandise by the importer in making his entry become part of the dutiable value under the provision that "duty shall not * * * be assessed in any case upon an amount less than the invoice or entered value," and it does not render such an addition less binding that the right of the customs officers to assess duties on such charge was disputed and in litigation when the entry was made, at least where the addition of the charge would not relieve the importer from any unlawful exaction. The mere apprehension on the part of importers of incurring additional or penal duties does not make such an addition in the entry coercive so as to constitute duress, where slight investigation would have shown that it was not the practice of the customs officers to impose additional duties in such cases.—T. D. 26920, G. A. 6234.

(*h*) Where certain cigars exported from Cuba are subject to an internal-revenue tax of $2 per thousand and the market value of such goods in Cuba is ascertained to be the invoice value, less the internal-revenue tax, such tax is a nondutiable item, forming no part of such value unless it is voluntarily included by the importer as such in making his entry. Where the importers of such cigars offered to make entry of the merchandise so as to exclude from the value this internal-revenue tax and this offer was refused by the collector, the addition of such tax being made a condition precedent to the acceptance of the entry by the collector, such entry held to be made under duress and is not bind-

ing on the importer.—Robertson *v.* Bradbury (132 U. S., 491).—T. D. 27204, G. A. 6309.

(*a*) Where an importer voluntarily includes in his entry an item of $2 per thousand cigars exported from Cuba, which represents the internal-revenue tax levied on cigars sold in the domestic markets of that country, the action of the collector in liquidating the entry on the basis of the entered value is without error. Where an item of the above-named character may or may not constitute a part of the market value of imported merchandise according to the ascertained value of cigars sold in the principal markets of Cuba, the question of such value becomes one of appraisement by the proper appraising officer and not one of mere classification by the collector. Facts not constituting duress.—T. D. 27537, G. A. 6407.

(*b*) Where merchandise is entered upon a pro forma invoice and a consular invoice is thereafter produced the requirements of the statute and of the regulations requiring a certificate of depreciation in the value of currency to be attached to the invoice are satisfied if such certificate of depreciation is attached to the consular invoice.—T. D. 26605, G. A. 6108.

(*c*) Where entry is made upon a pro forma invoice and bond given for the production of a consular invoice as required by section 4, act of June 10, 1890, the entry remains "open" until the conditions of the bond have been fulfilled, and if when such consular invoice is produced by the importer and the values therein stated are found to be correct by the appraising officer the entry should be liquidated on the basis of the value shown by the consular invoice rather than the pro forma invoice.—United States *v.* Commercial Cable Company (141 Fed. Rep., 473; T. D. 26494), affirming T. D. 25801, G. A. 5856, followed; T. D. 26636, G. A. 6126.

(*d*) It is now settled beyond question that in a proper case an importer has the right to file a corrected invoice in place of one that he finds to be incorrect.—Ibid.

(*e*) It is the duty of the collector to assess duty upon imported merchandise upon the value thereof as returned by the appraiser unless reappraisement has been duly asked for. If the value of merchandise entered upon a pro forma invoice is approved by the appraiser it is equivalent to a finding by that officer that such is the wholesale market value of the merchandise; and the importer if dissatisfied has its remedy by appeal for reappraisement. The Board of General Appraisers can not grant him relief upon a protest, even when the consular invoice, duly filed with the collector, but not approved by the appraiser, shows a lower value than that stated in the pro forma invoice.—United States *v.* Commercial Cable Company (141 Fed. Rep., 473; T. D. 26494) and T. D. 26605, G. A. 6108, distinguished; T. D. 27488, G. A. 6398.

(*f*) Merchandise was entered on a pro forma invoice, the value therein stated being approved by the appraiser on appraisal made before the production of the consular invoice. It appeared that through clerical error the value in the pro forma invoice had been stated too high; that the appraiser in approving that invoice merely determined that the value there given was sufficiently high without fixing a positive price; and that the value given in the consular invoice was correct. It was held that there had been no valid appraisement and that the value stated in the latter invoice should be taken as the dutiable value.—United States *v.* Muller (152 Fed. Rep., 575; T. D. 27895), affirmed by C. C. A. (T. D. 28518).

DECISIONS UNDER EARLIER STATUTES PERTAINING TO SAME SUBJECT-MATTER.

(*a*) On entry of merchandise actually purchased or procured otherwise than by purchase, the owner, consignee, or agent may make such addition in the entry to the cost or value given in the invoice as may, in his opinion, raise the same to the true market value of such imports in the principal markets of the country whence the importation is made and may add thereto all costs and charges which would form a part of the true value at the port where the same was entered. No duties can, however, be assessed upon an amount less than the entered or invoice value.—Harding *v.* Whitney (4 Cliff., 96; 11 Int. Rev. Rec., 103; 11 Fed. Cas., 496).

(*b*) When charges are added under protest, and by reason of the refusal of the entry clerk to receive the entry unless such additions are made, and for the purpose of obtaining possession of the goods, the additions so made are not voluntary, so as to preclude recovery. The exactions being compulsory the collector can not insist that the appraisement was conclusive. The act of the entry clerk in compelling the addition to the entry was official, notwithstanding that the collector gave no instructions to him other than to make entries according to law and the Treasury Regulations.—Benkard *v.* Schell (3 Fed. Cas., 192).

(*c*) The importer added 18 per cent to the market value as stated in the invoice, with a protest stating that he made the addition to prevent a seizure and that the real value was the original invoice value. On like merchandise entered before by the importer 18 per cent had, on appraisal, been added to the invoice value and the goods had been seized for forfeiture. In a suit to recover the duties paid on the 18 per cent: *Held*, that the action could not be maintained. After the addition of the 18 per cent the value of the goods for duty could not be fixed by appraisal at a less sum than that arrived at by such addition.—Id.; Haas *v.* Arthur (14 Blatch., 346; 11 Fed. Cas., 139).

(*d*) Wool bought at Cape Town for 10d. per pound. Held for several months and shipped when wool was worth 8½ cents per pound. Importers contended that it should be free. Under the act of March 3, 1857 (11 Stat., 192), which act allows an importer to make additions to the value of goods as given in the entry or invoice and which provides "that under no circumstances shall the duty be assessed upon an amount less than the invoice or entered value, any law of Congress to the contrary notwithstanding," and the act of the same day (id., 199), which enacts that "manufactured sheep's wool above the value of 20 cents shall pay an ad valorem duty of 24 per cent, but if of the value of 20 cents or less at the place of exportation, shall be exempt from duty," the invoice and entered value (which in this case was the actual cost) and not any lower market value of the goods at the place and date of exportation is the value upon which duty is to be assessed.—Kimball *v.* The Collector (10 Wallace, 436).

(*e*) The collector is right in assessing the invoice price of imported goods as the minimum valuation on which duties shall be assessed.—Ballard *v.* Thomas (19 How., 382).

(*f*) The proviso in section 7, act of March 3, 1865 (13 Stat., 491, 494), that the duty shall not be assessed upon an amount less than the invoice or entered value, and the like proviso in section 9, act of July 28, 1864 (14 Stat., 328, 330), are applicable to the valuation of wools for the purpose of determining the rate of duty chargeable upon them under the act of March 2, 1867 (14

Stat., 559), and June 6, 1872 (17 Stat., 230).—Saxonville Mills *v.* Russell (116 U. S., 13).

(*a*) Three lots of Japanese curios imported. Importer being dissatisfied with the appraisement called for merchant appraisers. The appraisers reported many of the items below the value given in the invoice and their appraisement, taken as a whole, did not increase the value 10 per cent above the entry value. The collectors disregarded all valuations by the merchant appraisers of items on the invoice where made lower than the entry. Upon this basis the value was more than 10 per cent above the entered value and a penalty of 20 per cent was added. *Held*, that the collector erred in assuming that the importer was estopped from going below his own entered value on any single item in the invoice and the duties should have been assessed on the invoice as a whole, as appraised and valued by the merchant appraisers, and that the additional duty was erroneously assessed.—Yanada *v.* Spalding (24 Fed. Rep., 21).

(*b*) The invoice of castile soap made at the time of its shipment gave the weight as 72,983 pounds. The custom-house weigher reported the weight as 70,286 pounds. The duty should be assessed only on the quantity of goods arriving in port and not on the quantity appearing by the invoice to have been shipped. The last paragraph of R. S. 2900, forbidding an assessment of duty on an amount less than the invoice value, refers only to the price and not to the quantity.—Weaver & Sterry (limited). *v.* Saltonstall (C. C.) (38 Fed. Rep., 493).

(*c*) Upon seizure of goods as forfeited and information filed no penal increase of duties can be exacted by the collector, though such a penalty might have been imposed before the goods were seized as forfeited. If such a penal increase has been received by the collector before the seizure the goods, though they would otherwise have been liable to forfeiture, are exempt from such liability. The exaction of such an increase after information filed though an illegal act does not affect the prosecution.—United States *v.* Segars (16 Leg. Int., 388; 3 Phila., 517; 27 Fed. Cas., 1015).

(*d*) Goods seized (1876) as forfeited for undervaluation. Appraised value exceeded entered value by more than 10 per cent and the goods thereby became liable to 20 per cent additional duty. They were proceeded against and taken into custody by the marshal. Under proceedings for a remission of the forfeiture the Secretary remitted it on condition that the importer should pay the cost and the duties on the goods if they were due or give bond to export the goods. He elected to give bond but the collector refused to permit the goods to be delivered until the importer had paid the 20 per cent additional duty. He paid and brought suit to recover. *Held*, that the exaction was illegal and the plaintiff was entitled to recover.—Murray *v.* Arthur (13 Blatchf., 429; 22 Int. Rev. Rec., 257; 17 Fed. Cas., 1045).

(*e*) Goods delivered to the claimant on his executing a bond as provided by section 89, act of 1799 (1 Stat., 627, 695). Judgment of condemnation and amount of the bond paid into court. In the course of the proceedings for the delivery of the goods to the claimant the penal duty of 20 per cent had been exacted by the collector in addition to the regular duty. The court ordered this penal duty to be returned.—United States *v.* Linens (16 Leg. Int., 388; 3 Phila., 523; 26 Fed. Cas., 972).

(*f*) Although articles may be dissimilar and known by different trade names, still, if they belong to the same class and are grouped together in the tariff acts as dutiable under their class names at the same rate and are valued in

the entry at a lump sum for the entire importation, the penalty is not incurred unless the appraisement of the importation as a whole exceeds by 10 per cent or more the value declared in the entry.—Morris *v.* Robertson (37 Fed. Rep., 199).

(*a*) The additional duty attaches on pro forma invoices.—T. D. 10548, G. A. 198.

(*b*) If an invoice comprises several items of the same kind or description and one or more items are found to have been undervalued the penal duty will be imposed upon all the items of the same kind and description if the appraised value exceeds by 10 per cent the aggregate entered value of such items.—Schmeider *v.* Barney (6 Fed. Rep., 150).

(*c*) Ladies' dress goods do constitute items of the same kind within this rule where they differ so much in price, figures, and arrangement of colors as to be classified and known to the trade by different names.—Id.

(*d*) The valuation of such importations should be made on the corrected invoice received and accepted by the collector before the appraisement of the goods.—Id.

(*e*) Soap having been entered at the custom-house at a valuation based upon its net weight, after deducting the actual weight of the boxes, the custom-house valuation, upon an allowance of only 10 per cent on the gross weight, as tare, having exceeded the invoice valuation by more than 10 per cent and the collector having imposed an additional duty of 20 per cent upon the custom-house valuation, claiming that such penalty was authorized in consequence of such excessive valuation. *Held*, that the penalty was illegally exacted.—Wilson *v.* Maxwell (2 Blatchf., 316; 30 Fed. Cas., 147).

(*f*) The weight of the boxes, cases, or packages in which goods are imported is not the subject of appraisement within the meaning of this section.—Id.

(*g*) Where goods are, on appraisal, valued at more than 10 per cent above the invoice price, they are, nevertheless, not liable to an additional duty of 20 per cent if they were manufactured by the importer or were procured by him in the country of their production otherwise than by purchase.—Thomson *v.* Maxwell (2 Blatchf., 385; 23 Fed. Cas., 1100).

(*h*) Where the invoice valuation of goods imported by the manufacturer is increased more than 10 per cent the collector can not impose the penalty of 20 per cent.—Durand *v.* Lawrence (2 Blatchf., 396; 8 Fed. Cas., 113).

(*i*) Coal was invoiced and entered at a certain weight and price per ton. On appraisement the price per ton was reported to be correct, but the quantity was reported as so much greater as to make the entire valuation greater by 10 per cent than the entry valuation. The collector exacted a penalty of 20 per cent. *Held*, that this was illegal.—Manhattan Gas Light Co. *v.* Maxwell (2 Blatchf., 405; 16 Fed. Cas., 600).

(*j*) Where an invoice sets forth the prices of goods in a foreign paper currency and also carries them out reduced to a specie standard and the importer makes the entry in the specie value and, on appraisement, the value is returned at the invoice paper currency prices, which is greater by 10 per cent than the specie value; it seems that this is not such an excess of appraised value over the value declared in the entry as to warrant the imposition of a penalty of 20 per cent for undervaluation.—Fiedler *v.* Maxwell (2 Blatchf., 552; 8 Fed. Cas., 1194).

(*k*) When an invoice of quicksilver from London (1846) did not show that the article was the produce of Spain and its invoice value was raised by ap-

praisal to its true value in the London market and the collector imposed duty on the additional valuation and a penalty for the undervaluation and the importer had not proved or offered to prove, before the appraisers or the collector, that the quicksilver was the produce of Spain. *Held*, that the additional duties and the penalty were properly imposed and collected, although the quicksilver was in fact the produce of Spain.—Belmont *v.* Lawrence (3 Blatchf., 119; 3 Fed. Cas., 150).

(*a*) Goods imported by their manufacturer are not subject to the additional duty of 20 per cent. This section relates only to goods which have been purchased in a foreign market and is not repealed or modified by section 1 of the act of 1851.—Christ *v.* Maxwell (3 Blatchf., 129; 5 Fed. Cas., 652).

(*b*) Such additional duty was not authorized by section 17, act of 1842, or section 13, act of 1823, for the like reason and also because the increased duty specified in each of those acts is 50 per cent and the collector can not exact a less or different one.—Id.

(*c*) The additional duty is chargeable alike whether the importer avails himself of the privilege given by this section and adds to his invoice or whether an appraisal is made upon the invoice as originally made.—Goddard *v.* Maxwell (3 Blatchf., 131; 10 Fed. Cas., 510).

(*d*) The additional duties of 20 per cent are not fines and penalties, and the collector is not entitled to a moiety of them.—Collier *v.* United States (3 Blatchf., 325; 25 Fed. Cas., 527).

(*e*) Lemons taken on board at San Remo, and the freight on them from San Remo to Genoa was added to the dutiable charges, increasing the invoice value by more than 10 per cent, in consequence of which additional duties of 20 per cent were imposed. The addition of the freight between San Remo and Genoa was, under the circumstances of this case, illegal.—Vaccari *v.* Maxwell (3 Blatchf., 368; 28 Fed. Cas., 862).

(*f*) The imposition of the additional duty in consequence of the addition of the freight and the increase of the commissions was illegal.—Id.

(*g*) Freight and commissions, although dutiable items in proper cases, are not the subject of penal duties in themselves, nor by being added to the value of the imports can they be the means of imposing a penalty on the latter.—Id.

(*h*) A collector has authority, upon an appraisement, to assess the additional duty for undervaluation of purchased goods which is prescribed in this section, although the importer has made no addition in the entry to the invoice value of the goods.—Id.

(*i*) Where on an entry of goods the importer offered to write up the entry by adding thereto a sum which would make it equal to what the custom-house considered to be the market value of the goods, and the collector refused to permit such addition to be made because the importer and owner was the manufacturer of the goods and was not authorized by this section to add to his invoice and imposed a penal duty on the goods, on appraisement, for their undervaluation. *Held*, that the collector, having refused to allow the importer to add on his entry to the invoice price because he was the manufacturer of the goods, could not then impose a penal duty on the goods as having been purchased in a foreign market.—Crowley *v.* Maxwell (3 Blatchf., 383; 6 Fed. Cas., 914).

(*j*) The act of 1842 does not subject a manufacturer to penal duties for undervaluation, and this section has the same restriction.—Id.

(*k*) Under this section an importer has a right to make in his entry an addition to the value as contained in his invoice; but the additional duty attaches,

if the appraised value exceeds by 10 per cent the value in the entry, whether such addition has been made by the importer or not.—Schmaire *v.* Maxwell (3 Blatchf., 408; 21 Fed. Cas., 700).

(*a*) Semble, that the proviso which concludes this section is not repealed by the act of 1851, and that it applies to entries made without any increase in the valuation given in the invoice as well as to those in which an addition has been made to the invoice.—Lillie *v.* Redfield (4 Blatchf., 41; 15 Fed. Cas., 538).

(*b*) Where goods are imported by their manufacturer they are not subject to an additional duty or penalty of 20 per cent for undervaluation in the invoice, but are subject to a penalty of 50 per cent under the act of 1842.—Bischoff *v.* Maxwell (4 Blatchf., 384; 19 How. Pr., 191; 3 Fed. Cas., 451).

(*c*) Where the valuation of molasses in casks, in an invoice, is correct, but the quantity stated in the invoice is less than the actual quantity found on gauging, the case is not one for the imposition of a penalty for undervaluation.—Yznaga *v.* Redfield (4 Blatchf., 469; 17 Leg. Int., 357; 30 Fed. Cas., 903).

(*d*) Where an invoice of molasses in casks does not specify the number of gallons, the case is one of undervaluation and the penalty may properly be imposed.—Id.

(*e*) After imported goods have been seized by a collector as having been invoiced and entered below their value to defraud the revenue, and have been libeled for forfeiture and discharged on trial, the collector may still impose the additional duty.—Falleck *v.* Barney (5 Blatchf., 38; 8 Fed. Cas., 974).

(*f*) If such additional duty is paid it can not be recovered back, unless a proper protest is made at the time of payment.—Id.

(*g*) The penalty for undervaluation attaches whether the importer makes the additiou to his invoice or not.—Lehmaier *v.* Maxwell (N. Y. Times, Jan. 28, 1856; 15 Fed. Cas., 250).

(*h*) Additional duties do not make part of the drawback to be returned on exportation.—Bartlett *v.* Kane (16 How., 263, 274).

(*i*) Additional duties are not distributable to any officers of the customs.—Ring *v.* Maxwell (17 How., 147).

(*j*) Though the act of February 11, 1843 (9 Stat., 3), applies in terms only to the additional duties levied under the act of 1842, yet those levied under this section are only substitutes therefor in certain cases and to be governed by the same rules as to distribution.—Id.

(*k*) Where on an appraisement legally made it appears that the value was more than 10 per cent above the value at which the goods were entered, the penalty of 20 per cent on the value attaches, whether they are entered at the invoice value or at a greater or less value than stated by the importer.—Stairs *v.* Peaslee (18 How., 521).

(*l*) When additional duty is levied for a false entry it is upon the value of the goods aloue and not upon their value with charges and commissions added.—Sampson *v.* Peaslee (20 How., 571, 575).

(*m*) Where an importation of hemp in one vessel by the same party is divided into two invoices and two entries, they can not be treated so as to reduce their whole valuation to less than 10 per cent above the entry, but each must stand on its own appraisement.—Sampson *v.* Peaslee (20 How., 571, 579).

(*n*) The act of March 3, 1851, section 1 (9 Stat., 629), only varies the provisions of the act of 1846 so far as concerns the period of time with reference to which the valuation of imported merchandise is to be made, and does not affect the question of the imposition of extra duties because of undervaluation.—Morris *v.* Maxwell (3 Blatchf., 143; 17 Fed. Cas., 824).

(*a*) Where, under such circumstances, the appraisers, without any valuation of the goods, added to the first invoice exactly the difference between the two invoices, and a penalty of 20 per cent for undervaluation (under act of July 30, 1846, sec. 8) was imposed because such difference exceeded 10 per cent, held that under sections 16 and 17, act of 1842, an actual appraisal of purchased goods as of the time of purchase must be made to authorize the imposition of a penalty of 20 per cent for undervaluation.—Id.

(*b*) Where, on an entry of goods by their consignee, he presented as a true invoice one sent to him by their owner and swore to it, and the collector directed the appraisers to value the goods as of the time of their shipment, and the consignee, before the appraisement was made, applied to the collector to amend the entry by adding to the price set down in it an amount sufficient to raise the goods to their fair market value abroad "in order to avoid the penalty," which was refused, held that it was lawful for the collector to so refuse and to impose duties on the value ascertained by the appraisers and a consequent penalty for undervaluation.—Harriman *v.* Maxwell (3 Blatchf., 421; 11 Fed. Cas., 603).

(*c*) Where it is not shown either by the invoice, the entry, or the protest that the goods imported were purchased it is lawful for the collector to have them appraised at their value abroad at the time of their shipment and to collect duties on such value, and to impose any consequent penalty for undervaluation, although, in fact, the goods were purchased at the price in the entry and such price was their fair market value abroad at the time of their purchase.—Id.

(*d*) Section 17, act of 1842, authorizes the imposition of a penalty of 50 per cent for undervaluation of imported goods other than those purchased, which latter are provided for by section 8, act of July 30, 1846 (9 Stat., 43), which imposes a penalty of 20 per cent on their appraised value.—Bannendahl *v.* Redfield (4 Blatchf., 223; 2 Fed. Cas., 763).

(*e*) A cargo of goods was shipped from Canton to London and thence to New York. The freight from Canton to London was added as a part of the dutiable value. *Held*, (1) that this charge was not authorized; (2) that even if this freight were a proper charge it would form no part of the "appraised value" of the goods and its addition would not authorize the imposition of the 20 per cent penalty under the act of 1846.—Grinnell *v.* Lawrence (1 Blatchf., 346; 19 Hunt Mer. Mag., 533; 11 Fed. Cas., 54).

(*f*) On an importation of woolen goods from Paris the appraisers took as a guide to their valuation the market price at the period of exportation, and on their report the value was raised 10 per cent and more above the invoice value, and 50 per cent was added to the duties. *Held*, that the appraisers were required to appraise the goods at their value at the time of their purchase, and that the appraisement was void, and that the duties on the increase in valuation and the penalty were illegally exacted.—Morlot *v.* Lawrence (3 Blatchf., 122; 17 Fed. Cas., 772).

(*g*) Where an invoice of goods not purchased in a foreign market, but belonging to their producer, was entered at the custom-house by their consignee, and before any action was taken to determine the value of the goods a corrected invoice was given to the collector by the consignee, held that it was the duty of the collector to take the value of the goods in the corrected invoice as the entry valuation, and that it was illegal for him to impose a penalty for undervaluation because of the difference between the two invoices.—Howland *v.* Maxwell (3 Blatchf., 146; 12 Fed. Cas., 742).

(*a*) The rule of the appraisement of goods imported by manufacturers prescribed by the acts of March 1, 1823 (7 Stat., 729), and the act of July 14, 1832 (4 Stat., 583), is applicable to this case notwithstanding the act of 1842.—Belcher *v.* Lawrason (21 How., 251).

(*b*) But section 17, act of 1842, which prescribes a penalty of 50 per cent of the value so appraised where the value so properly ascertained exceeds by 10 per cent the invoice value, is also applicable, because the subsequent act of 1846, which reduces this penalty to 20 per cent where goods were purchased abroad, does not change the penalty as to goods imported by manufacturers.—Id.

Sec. 8. That when merchandise entered for customs duty has been consigned for sale by or on account of the manufacture thereof, to a person, agent, partner or consignee in the United States, such person, agent, partner or consignee shall, at the time of the entry of such merchandise, present to the collector of customs at the port where such entry is made, as a part of such entry, and in addition to the certified invoice or statement in the form of an invoice required by law, a statement signed by such manufacturer, declaring the cost of production of such merchandise, such cost to include all the elements of cost as stated in section 11 of this act. When merchandise entered for customs duty has been consigned for sale by or on account of a person other than the manufacturer of such merchandise, to a person, agent, partner or consignee in the United States, such person, agent, partner or consignee shall at the time of the entry of such merchandise, present to the collector of customs at the port where such entry is made, as a part of such entry, a statement signed by the consignor thereof, declaring that the merchandise was actually purchased by him or for his account, and showing the time when, the place where, and from whom he purchased the merchandise, and in detail the price he paid for the same. *Provided*, That the statements required by this section shall be made in triplicate, and shall bear the attestation of the consular officer of the United States resident within the consular district wherein the merchandise was manufactured, if consigned by the manufacturer or for his account, or from whence it was imported when consigned by a person other than the manufacturer, one copy thereof to be delivered to the person making the statement, one copy to be transmitted with the triplicate invoice of the merchandise to the collector of the port in the United States to which the merchandise is consigned, and the remaining copy to be filed in the consulate.

Sec. 9. That if any owner, importer, consignee, agent or other person shall make or attempt to make any entry of imported merchandise by means of any fraudulent or false invoice, affidavit, letter, paper, or by means of any false statement, written or verbal, or by means of any false or fraudulent practice or appliance whatsoever, or shall be guilty of any willful act or omission by means whereof the United States shall be deprived of the lawful duties, or any portion thereof, accruing upon the merchandise, or any portion thereof, embraced or referred to in such invoice, affidavit, letter, paper or statement, or effected by such act or omission, such merchandise, or the value thereof, to be recovered from the person making the entry, shall be forfeited, which forfeiture shall only apply to the whole of the merchandise or the value thereof in the case or package containing the particular article or articles of merchandise to which such fraud or false paper or statement relates; and such person shall, upon conviction, be fined for each offense a sum not exceeding $5,000, or be imprisoned for a time not exceeding two years, or both, in the discretion of the court.

DECISIONS UNDER SECTION 9, ACT OF JUNE 10, 1890.

(*c*) Loss of lawful duties is not a necessary element of the crime of making a fraudulent entry under section 9, act of June 10, 1890, and therefore the crime can be committed by an entry of cheese by means of false and fraudulent papers, notwithstanding the cheese is subject to a specific duty (par. 267, act of 1890), the weight to be determined by the public weigher and not by the papers connected with the entry.—United States *v.* Cutajar (C. C.), (60 Fed. Rep., 744).

(*a*) An invoice describing a shipment of tobacco as filler when in fact it was wrapper held to be false and fraudulent under this section and the goods forfeited.—United States *v.* Nineteen Bales of Tobacco (112 Fed. Rep., 779).

(*b*) An importation of tobacco invoiced as filler was found on examination to be part filler and part wrapper. It was held on proceedings for forfeiture that such description did not constitute an entry by means of a false or fraudulent invoice which would work a forfeiture of the goods, especially in view of the fact that there was nothing to indicate an intent on the part of the importers to defraud, and in view of the further fact that they knew that the entire importation would be examined by the customs officers.—United States *v.* Seventy-five Bales of Tobacco (147 Fed. Rep., 127; T. D. 27449).

(*c*) The provision herein that in case of fraudulent entry the value of "such merchandise," "to be recovered from the person making the entry, shall be forfeited" is to be enforced by an action in personam where the merchandise has been sold and converted into money and not by an action in rem against the money itself.—United States *v.* A Lot of Precious Stones and Jewelry (134 Fed. Rep., 61; T. A. 26159).

(*d*) None of the acts denounced by this section constitutes an offense thereunder unless the United States is thereby deprived of some of its lawful duties, and the statement in the entry of certain goods that he was the "owner" of them, made in good faith by one to whom they were invoiced and who had the right of possession of them and a lien upon them for transportation expenses which he had paid and the option to purchase any of them at fixed prices or to return them to the tentative vendors, the statement not resulting in the loss to the Government of any duties, was not an offense under this statute.—United States *v.* Ninety-nine Diamonds (139 Fed. Rep., 961; T. D. 26775), affirming 132 id., 579; T. D. 25806.

(*e*) Where goods are seized under proceedings for forfeiture the court will grant a certificate of reasonable cause, under R. S. 970, where the evidence shows affirmatively that the officers were acting in good faith and under circumstances which would justify a reasonable suspicion.—United States *v.* Eighty-three Sacks of Wool (147 Fed. Rep., 747; T. D. 27772).

(*f*) The finding in a case of merchandise of articles that are not on the invoice does not of itself justify forfeiture under the provisions of this section.—The Lace House *v.* United States (141 Fed. Rep., 869; T. D. 26970).

(*g*) The provision in this section for a forfeiture in case of fraudulent undervaluation of merchandise is penal in its nature, and the statute of limitations contained in section 22, act of June 22, 1874 (18 Stat., 190), is the one that applies to it.—United States *v.* Witteman (152 Fed. Rep., 377; T. D. 27876).

(*h*) Where a person arriving in the United States falsely and intentionally denies, on being questioned by the customs officers, that he has any precious stones in his clothes or on his person, he is guilty of attempting a "willful act or omission by means whereof the United States shall be deprived of the lawful duties" within the meaning of this section.—United States *v.* 218¼ Carats Loose Emeralds (153 Fed. Rep., 643; T. D. 27851); affirmed in 154 id., 839; T. D. 28235.

(*i*) The forfeiture provided in this section when merchandise is entered "by means of any fraudulent or false invoice" is not incurred where a false invoice was used innocently by the importers in making entry, though the invoice was made out with fraudulent intent by the shipper.—United States *v.* Three Bales of Rugs (T. D. 28387).

(*a*) The right of the United States to forfeit goods seized from the purchaser of the goods while he was attempting to smuggle them into the United States is not subject in any way to the right of the seller of the goods, as against the purchaser, to rescind the sale on account of the fraud of the purchaser and to recover them. To permit secret claims of ownership to be asserted after forfeiture would be in plain violation of the statute.—Five-hundred and Eighty-one Diamonds *v.* United States (119 Fed. Rep., 556).

(*b*) An invoice which sets forth the value of the goods at less than the price that was actually paid for them is fraudulent, notwithstanding that the invoice price represents the true foreign market value of the goods in wholesale quantities. When goods are seized for such fraudulent entry and released upon the payment of a fine equal to the amount of duty, the importers are not thereby relieved from the payment of duty. The fine is a penalty incurred by reason of the violation of a law. The duty accrues under the law by the act of importation. They are separate and distinct and bear no relation to each other.—T. D. 25970, G. A. 5896.

Sec. 10. [As amended by section 32, act of July 24, 1897, 30 U. S. Stat., 151.] That it shall be the duty of the appraisers of the United States, and every of them, and every person who shall act as such appraiser, or of the collector, as the case may be, by all reasonable ways and means in his or their power, to ascertain, estimate and appraise (any invoice or affidavit thereto or statement of cost, or of cost of production to the contrary notwithstanding) the actual market value and wholesale price of the merchandise at the time of exportation to the United States, in the principal markets of the country whence the same has been imported, and the number of yards, parcels, or quantities, and actual market value or wholesale price of every of them, as the case may require.

Sec. 11. That when the actual market value as defined by law, of any article of imported merchandise wholly or partly manufactured and subject to an ad valorem duty, or to a duty based in whole or in part on value, can not be otherwise ascertained to the satisfaction of the appraising officer, such officer shall use all available means in his power to ascertain the cost of production of such merchandise at the time of exportation to the United States, and at the place of manufacture; such cost of production to include the cost of materials and of fabrication, all general expenses covering each and every outlay of whatsoever nature incident to such production, together with the expense of preparing and putting up such merchandise ready for shipment, and an addition of not less than 8 nor more than 50 per centum upon the total cost as thus ascertained; and in no case shall such merchandise be appraised upon original appraisal or reappraisement at less than the total cost of production as thus ascertained. It shall be lawful for appraising officers, in determining the dutiable value of such merchandise, to take into consideratoin the wholesale price at which such or similar merchandise is sold or offered for sale in the United States, due allowance being made for estimated duties thereon, the cost of transportation, insurance, and other necessary expenses from the place of shipment to the United States, and a reasonable commission, if any has been paid, not exceeding 6 per centum.

Sec. 12. That there shall be appointed by the President, by and with the advice and consent of the Senate, nine general appraisers of merchandise, each of whom shall receive a salary of $7,000 a year. Not more than five of such general appraisers shall be appointed from the same political party. They shall not be engaged in any other business, avocation or employment, and may be removed from office at any time by the President for inefficiency, neglect of duty, or malfeasance in office. They shall be employed at such ports and within such territorial limits as the Secretary of the Treasury may from time to time prescribe, and are hereby authorized to exercise the powers and duties devolved upon them by this act, and to exercise under the general direction of the Secretary of the Treasury, such other supervision over appraisements and classifications, for duty, of imported merchandise as may be needful to secure lawful and uniform appraisements and classifications at the several ports. Three of the general appraisers shall be on duty as a board of general appraisers daily (except Sunday and legal holidays) at the port of New York,

during the business hours prescribed by the Secretary of the Treasury, at which port a place for samples shall be provided, under such rules and regulations as the Secretary of the Treasury may from time to time prescribe, which shall include rules as to the classes of articles to be deposited, the time of their retention, and as to their disposition, which place of samples shall be under the immediate control and direction of the board of general appraisers on duty at said port.

Sec. 13. That the appraiser shall revise and correct the reports of the assistant appraisers as he may judge proper, and the appraiser, or, at ports where there is no appraiser, the person acting as such, shall report to the collector his decision as to the value of the merchandise appraised. At ports where there is no appraiser the certificate of the customs officer to whom is committed the estimating and collection of duties, of the dutiable value of any merchandise required to be appraised, shall be deemed and taken to be the appraisement of such merchandise. If the collector shall deem the appraisement of any imported merchandise too low, he may order a reappraisement, which shall be made by one of the general appraisers, or if the importer, owner, agent or consignee of such merchandise shall be dissatisfied with the appraisement thereof, and shall have complied with the requirements of law with respect to the entry and appraisement of merchandise, he may within two days thereafter give notice to the collector, in writing, of such dissatisfaction, on the receipt of which the collector shall at once direct a reappraisement of such merchandise by one of the general appraisers. The decision of the appraiser or the person acting as such (in cases where no objection is made thereto, either by the collector or by the importer, owner, consignee or agent), or of the general appraiser in cases of reappraisement, shall be final and conclusive as to the dutiable value of such merchandise against all parties interested therein, unless the importer, owner, consignee or agent of the merchandise shall be dissatisfied with such decision, and shall, within two days thereafter, give notice to the collector, in writing, of such dissatisfaction, or unless the collector shall deem the appraisement of the merchandise too low, in either case the collector shall transmit the invoice and all the papers appertaining thereto to the board of three general appraisers, which shall be on duty at the port of New York, or to a board of three general appraisers who may be designated by the Secretary of the Treasury for such duty at that port or at any other port, which board shall examine and decide the case thus submitted, and their decision or that of a majority of them shall be final and conclusive as to the dutiable value of such merchandise against all parties interested therein, and the collector or the person acting as such shall ascertain, fix and liquidate the rate and amount of the duties to be paid on such merchandise, and the dutiable costs and charges thereon, acording to law.

DECISIONS UNDER SECTIONS 10 TO 13, ACT OF JUNE 10, 1890.

(*a*) Under article 1126, Regulations 1892, after an appraisement has been completed and a return thereof made to the importer and accepted by him the appraisement can not be recalled even for the correction of a clerical error where the effect of such correction is to change the appraisal, and if such action is taken the importer has the right to protest against the second valuation on the ground that it amounts to a new appraisement, and that the appraiser is without jurisdiction, and he is not bound to give notice of dissatisfaction.—United States *v.* Morewood & Co. (C. C.), (94 Fed. Rep., 639).

(*b*) Appraising officers in putting inquiries under section 10 are limited to "reasonable ways and means" in ascertaining market value and should exercise discretion and judgment as to the materiality of their questions.—United States *v.* Doherty (27 Fed. Rep., 730).

(*c*) Protest against appraisement on account of irregularities overruled.—T. D. 10474, G. A. 124.

(*d*) Sheet steel dutiable under paragraph 146, act of 1890, was manufactured in Sheffield, England, and sold to parties in Montreal, Canada, rejected by consignee, and resold to importer at invoice price. The appraiser found the in-

voice price to be the market value in England, and added thereto the cost and freight from England to Montreal to get market value at Montreal. *Held*, (1) that it was the duty of the appraiser to ascertain the market value at the principal market of the country from whence exported; (2) had the appraiser determined that Montreal was one of the principal markets of the British dominions and found the value based on that fact his finding would have been conclusive on the importer unless he had called for a reappraisement; (3) he could not raise the question of value by protest; (4) when the appraiser proceeds on a wrong principle to raise values his action is impeachable by protest; (5) the word "country" embraces all the possessions of a foreign state which are subject to the same supreme executive control; and (6) the market value at Sheffield was the dutiable value.—T. D. 12145, G. A. 1007.

(*a*) Cotton underwear consisting of shirts and drawers run, the shirts from 32 to 44 and the drawers from 28 to 40. The appraiser did not raise the total invoice price, but showed a difference in value between the smaller and the larger sizes. The collector (acting under R. S. 2910) assessed duty on the whole importation at the highest rate given by the appraiser. The importer protests that there is no difference in value between the smaller and the larger sizes. *Held*, that the action of the collector was mandatory by statute and the remedy of the importer was to call for a reappraisement.—T. D. 12344, G. A. 1116.

(*b*) Cotton drawers and shirts imported in sizes ranging, as to the shirts, from 34 to 44, and, as to the drawers, from 28 to 44, invoiced at one price per dozen. *Held*, that it is the custom of trade to purchase this quality of shirts and drawers in assorted sizes at one price and that the provisions of R. S. 2910 do not apply to this class of goods.—T. D. 14621, G. A. 2379.

(*c*) When the appraisers resort to section 11, act of June 10, 1890, in order to ascertain the cost of production, this is conclusive of the fact that the market value of the merchandise could not be ascertained to their satisfaction under the provision of section 10.—T. D. 12996, G. A. 1547.

(*d*) The appraiser is authorized to measure the goods, so as to make an intelligent return.—T. D. 13556, G. A. 1828; T. D. 16339, G. A. 3168.

(*e*) The return of the appraiser is conclusive as to the character of the merchandise and is binding unless it is overthrown by competent evidence.—T. D. 17335, G. A. 3555.

(*f*) Oil paintings (dutiable under paragraph 465, act of 1890) invoiced without mentioning frames. Appraiser added value of frames to make invoice value. It was found that the value of the frames was included in the invoice value.—T. D. 17402, G. A. 3593.

(*g*) The date of exportation is not presumptively the day of the date of the bill of lading, but is the date of the actual sailing of the vessel transporting the merchandise. In the absence of proof it will be presumed that the vessel did not sail prior to the date of the authentication of the invoice by the United States consul.—T. D. 20954, G. A. 4400.

(*h*) Merchandise imported from one country, having been produced in and exported from another country, is lawfully appraised at its actual value in the principal market of the country from which immediately imported unless it appears that it was in good faith destined for the United States at the time of original shipment, without any contingency of diversion. *Held*, accordingly, that goods from Germany and Austria exported to Hamilton, Canada, and then imported into the United States, were dutiable on the basis of their value in Canada, there being no evidence which would justify the conclusion that this

country was the ultimate destination of the goods at the time of original shipment, although they remained in bonded warehouse while in Canada and paid no Canadian duties.—T. D. 22338, G. A. 4719.

(*a*) Appraising officers have no right to find a lower value than that stated in the invoice or entry.—T. D. 23111, G. A. 4940.

(*b*) The action of a local appraiser in making an advance on the entered value by adding percentages instead of by adding a specific sum per unit of value is not illegal and does not vitiate an appraisement so made. Article 845, Customs Regulations (1266 in 1899 edition), is directory and not mandatory.—United States *v.* Loeb (107 Fed. Rep., 692).

(*c*) Certain merchandise was invoiced upon the basis of net weight, and the appraiser returned a value per ton based on the net weight of the merchandise in packed condition. *Held*, that to find the total dutiable value such appraised value must be multiplied by the net weight of the importation as returned by the United States weigher, and it is error for the collector to base his computation upon gross weight. It seems that the collector's action would have been justified had the value per ton been appraised upon the basis of gross weight.—T. D. 23553, G. A. 5085.

(*d*) In the examination of imported silk fabrics dutiable under paragraph 387, tariff act of 1897, which requires an ascertainment as to the measurement, the weight per yard, the percentage of silk, the color, the conditions of dyeing, etc., it is properly within the duty of an examiner, in addition to appraising the value of the merchandise, to ascertain and report its weight. It would seem that the function of a United States weigher is in its general nature to ascertain the weight of the gross article to enable the duty to be computed directly therefrom. The mere fact that weighing enters into an examination of goods and that the duty is computed ultimately upon the weight does not require that the article should be sent to the weigher, provided other investigation be required beyond the skill or knowledge of the weigher.—United States *v.* Rosenthal (126 Fed. Rep., 766; T. D. 25118); Browne *v.* United States (145 Fed. Rep., 1; T. D. 26928).

(*e*) By the custom of the trade in England, the market value of furs is the price obtained at the annual sale in December, plus 5 per cent interest up to the time of exportation. In the case of furs purchased in December, 1899, and exported in June, 1901, it was held error of the local appraiser to fix the market value by adding the interest from December, 1899, to December, 1900, and for the Board of General Appraisers to affirm his action. It was held further that such furs when subjected to a process of manufacture after such purchase and before the importation should be appraised by adding the necessary cost of such manufacture and a reasonable profit within the limitations of section 11.—T. D. 23558, G. A. 5090.

(*f*) Goods were entered, duly appraised, and delivered to the importer. Subsequently, upon the report of a special agent of the Treasury Department that the goods were undervalued, the collector reliquidated the entry on the basis of the value suggested by the special agent. On the importer protesting that duty can be assessed only on the basis of the appraised value, it is held that the collector's action was tantamount to a new appraisement which he was without legal authority to make. An appraisement duly and properly made by a local appraiser is final and conclusive unless an appeal is taken from his decision in the mode prescribed by the law. When goods have passed out of the control of the customs officers no appraisement can lawfully be held.—T. D. 23601, G. A. 5100.

(*a*) A bill of sale showing the cost of materials out of which imported merchandise has been manufactured can not be treated as the invoice or "statement in the form of an invoice" of the merchandise itself, and where the appraised value of the merchandise is lower than the value shown by the bill of sale, it is error for the collector to assess duty on the latter instead of on the former. Neither the Board of Classification nor the courts have power to interfere with an appraisement made without irregularity or excess of power on the part of the appraising officers.—T. D. 23789, G. A. 5157.

(*b*) Where items are illegally added to the invoice value of goods, either by an appraising or liquidating officer, for the purpose of making dutiable value, such addition may be objected to by protest, and the action of the customs officer may be reviewed by the Board of Classification and the courts. (Oberteuffer *v.* Robertson, 116 U. S., 499, 515–516; 6 Sup. Ct. Rep., 462.) Ocean freight is not properly an item in the dutiable value of imported merchandise under the provisions of the customs administrative act of June 10, 1890. (United States *v.* Zuricaldy, 71 Fed. Rep., 955.) Charges for transporting merchandise from the place of manufacture to the principal market of the country of production constitute a proper item of value in determining the market value of such merchandise in that principal market, and the finding of the appraising officer as to the principal market is final, but, generally speaking, the determination of whether or not an item is dutiable is the function of the liquidating rather than the appraising officer.—T. D. 23851, G. A. 5170.

(*c*) Certain merchandise under reappraisement by the Board of General Appraisers was found by them to have no open market value. They acted properly and legally in the proceeding to ascertain the foreign market value of the goods by deducting from the wholesale market price at which such merchandise is offered for sale in the United States the necessary expenses of placing it on the market.—Comacho *v.* United States (115 Fed. Rep., 190).

(*d*) Section 10 relates to the duties of appraisers only, not to collectors as custodians of imported goods awaiting appraisement. It confers on the collector no right to yield custody of the goods to other persons for purposes of appraisement, and the collector at Providence was enjoined from sending an importation of diamonds to New York for submission to trade experts.—Bruhl *v.* United States (123 Fed. Rep., 957).

(*e*) It was proper for the appraising officer at a small port to send samples of merchandise under appraisement to the appraiser at New York in order to ascertain the market value of the goods.—The Lace House *v.* United States (141 Fed. Rep., 869; T. D. 26970).

(*f*) The action of a local appraiser in advancing the value of goods is illegal and void as an appraisement if he did not have the goods or sufficient samples thereof before him. This, notwithstanding he had examined at least one package in ten on the invoice, as required by R. S. 2910, and that the figure at which he appraised the goods was the same to which he had advanced similar goods some months before, which advance had been sustained on reappraisement. The appraisement being illegal and void, the entry should be reliquidated on the basis of the entered value.—United States *v.* Beer (150 Fed. Rep., 566; T. D. 27753), affirming 142 id., 199; T. D. 26880, and T. D. 26354, G. A. 6035.

(*g*) The appraisement of imported merchandise is restricted to determine the price or value of the parcel or quantity by which the purchase and sale of the article are made and has rightfully no reference to the totality of the purchase. If appraisers undertake to ascertain the weight or quantity of goods

which should properly be weighed by a United States weigher, their action in that respect is coram non judice and a nullity. Where an appraising officer, on being requested by the collector to report the correct dutiable value of goods, makes a return showing the value of the goods in quantity and at the same time leaves the value per unit as stated on the invoice to stand unchanged, the collector is justified in rejecting the gross value and calculating duty at the unit value upon the weight shown by the United States weigher.—T. D. 23871, G. A. 5178.

(*a*) The French general internal-revenue tax on alcohol, which is not collected on goods exported, is a part of the dutiable value of such goods when purchased in the markets of France; but local taxes designated as "octroi" and "droit de ville," which vary with the locality, can not be properly considered as elements of market value.—Rheinstrom *v.* United States (118 Fed. Rep., 303), affirming T. D. 20761, G. A. 4368, followed; T. D. 24653, G. A. 5414.

(*b*) Taxes known in France as "droit de ville" and "octroi," which are special local taxes assessed on alcohol consumed in the markets of France, are nondutiable items and should not be added to make market value of goods containing alcohol exported from that country.—United States *v.* Godillot (139 Fed. Rep., 1; T. D. 26272), affirming (131 id., 653), followed; T. D. 26771, G. A. 6168.

(*c*) An appraisement made by disallowing certain discounts on the invoice to make market value instead of by ascertaining the value of each article on the invoice is not illegal.—Meyer *v.* United States (140 Fed. Rep., 334; T. D. 26656).

(*d*) The drawback allowed by the German Government on goods exported from Germany is a dutiable item and should be included in the market value of the merchandise.—T. D. 25103, G. A. 5608.

(*e*) A license fee paid to the patentee in France for the right to use a certain process for making soap is no part of the dutiable value of machinery imported to be used in connection with making soap by that process.—T. D. 25176, G. A. 5637.

(*f*) While an appraisement is final and not reviewable by the courts, yet an alleged inclusion of something not properly part of the market value and not dutiable at all may be challenged by protest and re-examined by the courts on appeal.—Oberteuffer *v.* Robertson (116 U. S., 499), followed; Hermann *v.* United States (C. C.), (84 Fed. Rep., 151).

(*g*) Where appraising officers include in their report of the value of the goods items that are independent of the actual value of the merchandise, the propriety of the inclusion of such items may be questioned, and where a so-called converters' commission was included in the appraised value, the legality of this proceeding could be attacked by protest, and it was proper on the hearing to admit evidence as to the nature of the item.—Erlanger *v.* United States (154 Fed. Rep., 949; T. D. 28236), affirming 152 id., 576; T. D. 27874.

(*h*) An appraisement made by a local appraiser is final in the absence of reappraisement, and a collector of customs is without authority to reliquidate an entry by changing the value of merchandise unless there has been a reappraisement.—T. D. 27492, G. A. 6402.

(*i*) When an appraiser adds an item of inland freight to the dutiable amount stated upon an invoice, the presumption is that he adds it because, in his judgment, the principal market for the commodity in question was the point from whence it was exported and the cost of bringing the merchandise to that point was a part of the market value. Hence, a question arising out of the

addition of such item of inland freight is one of reappraisement and not protest.—T. D. 27671, G. A. 6465.

(*a*) When the appraiser adds to make market value on imported merchandise, the appraisement is not conclusive against the importer and liquidation thereon is illegal unless notice of the advance is given to the importer.—Ibid.

(*b*) Where an appraiser adds to the invoice value of merchandise, it is sufficient to notify the importer that certain items upon his invoice have been advanced, without specifically naming all of the items.—T. D. 27715, G. A. 6478.

(*c*) It was clearly the intention of the statute that the appraisement must be reduced to writing, for the certificate of the appraising officer is the legal evidence of appraisement. Hence, an appraisement that is not so noted is invalid and of no effect, and in respect to such matter articles 1246 and 1266, Customs Regulations of 1899, are mandatory and not merely directory. Where the appraising officer failed to commit his appraisement to writing and to give notice thereof to the importers, thus depriving them of their right to demand a reappraisement within two days, the appraisement was illegal and additional duties for alleged undervaluation could not be assessed thereunder.—The Lace House *v.* United States (141 Fed. Rep., 869; T. D. 26970).

(*d*) If an appraising officer makes an addition to the entered value of merchandise and fails to notify the importers of the advance, in accordance with article 1267, Customs Regulations of 1899, the appraisement is not binding on and conclusive against them.—Ibid.

(*e*) Notice of advance in value of imported merchandise made by the appraiser must be given to the importer as provided in section 1267 of the Customs Regulations of 1899. If this notice is not given the appraisement is not conclusive against the importer and liquidation thereon is illegal. Notice of advance in the value of imported merchandise made by the appraiser may be served by mail and the depositing of such a notice in a duly franked envelope property addressed is prima facie evidence of its receipt, but this may be overcome by positive testimony that such notice was not received and was not addressed to the residence or place of business of the importer.—T. D. 28250, G. A. 6621.

(*f*) Where an appraiser makes no effort to ascertain the actual market value of merchandise as prescribed in section 10, but merely accepts the value stated in the invoice as being high enough, he has not made a valid appraisement.—United States *v.* Muller (158 Fed. Rep., 405), T. D. 28518.

(*g*) The method prescribed in article 1266, Customs Regulations 1899, for indicating additions to make market value by appraisers is not mandatory but only directory, and a failure to comply with its requirements does not vitiate or render illegal an appraisement.—T. D. 28572, G. A. 6682.

(*h*) Claim of irregularities in reappraisement overruled.—T. D. 10344, G. A. 65.

(*i*) Reappraisement pending August 1, 1890, should be under the act of June 10, 1890.—T. D. 10465, G. A. 115.

(*j*) Objection to valuation should be made within two days by an appeal for reappraisement and not by protest.—T. D. 10642, G. A. 226.

(*k*) On reappraisement, it is the duty of the general appraiser to appraise the foreign market value without regard to any previous valuation, and the fact that his valuation is higher than that of the local appraiser does not make it illegal.—T. D. 10670, G. A. 254.

(*a*) Additions prorated on reappraisement on coverings.—T. D. 10721, G. A. 274.

(*b*) The remedy of the importer on a disallowance of a discount on an invoice is by an appeal for reappraisement.—T. D. 11036. G. A. 479.

(*c*) The appraiser disallowed 2.5 per cent discount for cash to make market value. *Held*, that the remedy of the importer is an appeal for reappraisement and not a protest.—T. D. 11041, G. A. 484.

(*d*) The decision of the local appraiser as to values can not, in any respect, fetter the authority of the General Appraiser whose duty it is to review the decision de novo, and to declare the market value whether above or below that found in the original appraisement, and whether the appeal for the reappraisement was by the importer or the collector.—T. D. 11537, G. A. 712.

(*e*) The decision of the Board is final and conclusive as to dutiable value.—T. D. 11986, G. A. 899.

(*f*) On the face of the invoice of cigars, dutiable under paragraph 245, act of 1883, there appeared a discount which was disallowed by the appraising officer. *Held*, that the remedy was an appeal for reappraisement and not a protest.—T. D. 12358, G. A. 1130.

(*g*) Where the importer objects to charges or commissions being included as dutiable value his remedy is an appeal for reappraisement.—T. D. 12375, G. A. 1147.

(*h*) The appraiser added to the invoice value £13 for packing and shipping, and the importer protests that the amount is excessive as he actually paid only £3. Protest overruled because the remedy was an appeal for reappraisement.—T. D. 12424, G. A. 1162.

(*i*) Goods invoiced at £57, less charges £28, leaving balance £29, but the entry is £57 with no deduction for charges. *Held*, that the remedy was an appeal for reappraisement.—T. D. 12452, G. A. 1190.

(*j*) Appraisement, appeal for reappraisement appraisal by a General Appraiser and by a board of three general appraisers. The finding of the board as to value was final.—T. D. 12534, G. A. 1218.

(*k*) Where an entry has been made without invoice, under article 328, Regulations 1884, there may be a reappraisement.—T. D. 12536, G. A. 1220.

(*l*) When the importer is dissatisfied with the appraisement, he should ask for a reappraisement, and a protest will not be entertained.—T. D. 12639, G. A. 1288.

(*m*) The appraisers resorted to section 11, act of June 10, 1890, to ascertain the cost of production of St. Gall embroideries. The importer claimed that the appraisers could have ascertained the market value under section 10. *Held*, that the valuation returned by the appraisers could not be reviewed by protest.—T. D. 12996, G. A. 1547.

(*n*) When the importer claims that samples are free as having no commercial value, the remedy is an appeal for reappraisement.—T. D. 12645, G. A. 1294; T. D. 13330, G. A. 1710; T. D. 13677, G. A. 1915.

(*o*) The importer is entitled to notice of advance on appraisement, and where the collector did not mail any notice to the importer and he was not advised of the action of the local appraiser as required by articles 846–849 (1892), T. D. 10162, the irregularity vitiates the proceedings and authorizes the board to reverse the collector.—T. D. 13221, G. A. 1642.

(*p*) Stone ballast imported, invoiced, and entered at $100. The importer claimed that it had no commercial value and was free. *Held*, that the finding

of the appraiser as to value is final, unless a reappraisement is demanded and that the collector could not but levy the duty.—T. D. 13660, G. A. 1898.

(*a*) All decisions of the board as to market value are final and conclusive as to dutiable value where there is no fraud or irregularity.—T. D. 14046, G. A. 2097.

(*b*) Merchandise invoiced at 9s. a yard, which is claimed to be a clerical error and that it should be 8s. 9d. *Held*, that the remedy was through reappraisement through a corrected invoice.—T. D. 14754, G. A. 2476.

(*c*) The appraiser returned market value at Antwerp at a price which apparently included cost of transportation from Sappermeer, Holland. *Held*, that if the importer is dissatisfied with the appraisement, his remedy is an appeal for reappraisement.—T. D. 14761, G. A. 2483.

(*d*) Invoice sent to appraiser May 17, and on May 21 he made his appraisement. On June 6 the collector returned the invoice to the appraiser who made a new appraisement. *Held*, that the only remedy of the collector was to order a new appraisement by a General Appraiser and that the second appraisement was void.—T. D. 15320, G. A. 2754.

(*e*) Addition to market value of bleached cotton cloth made in the liquidation of the entry for the quantity of cloth in excess of that reported in the invoice. Protest claimed that the addition was not authorized, because the goods were bought and paid for by the piece and at the price stated in the invoice. *Held*, that as the addition was to make market value, it can be challenged only by an appeal for reappraisement and not by a protest.—T. D. 15582, G. A. 2842.

(*f*) A verbal request for reappraisement is not sufficient.—T. D. 16569, G. A. 3265.

(*g*) Eight importations of merchandise made by the same importer on separate steamers and at different times were duly appraised by the local appraiser and the entries liquidated by the collector, who, however, called for reappraisements on two of the lots, which reappraisements were duly held by a General Appraiser who advanced the value of the goods. The collector reliquidated the entries covering these two lots and also those covering the remaining six lots, although no appeal had been taken from the local appraiser's valuation thereof, basing his action in every instance upon the return made by the General Appraiser, and on the fact that the goods were of the same general character. *Held*, that the collector's action was irregular and illegal as to the six lots not passed upon by the General Appraiser, and that an appraisement made by a local appraiser in a case of which he had jurisdiction is conclusive on all parties, unless an appeal is taken in the manner prescribed by law.—T. D. 18617, G. A. 4015.

(*h*) The collector is not an appraising officer and can not act as such, either with or without the consent of the local appraiser.—Id.

(*i*) Notice of a reappraisement must be given to an importer, and he must be afforded such opportunity as enables him to give his views and make his contention in respect to the value of the goods.—Id.

(*j*) The appraiser, in ascertaining market value, made an addition to the entered value on the invoice amounting to 2.5 per cent by disallowing a certain amount claimed as commissions. The remedy of the importer was by appeal for reappraisement.—T. D. 20683, G. A. 4354.

(*k*) A full Board of Review consists of three General Appraisers, but a quorum may consist of only two members, and a decision made and signed by

such quorum of two is regular, legal, and binding on all interested parties.—T. D. 21785, G. A. 4604.

(*a*) When goods described on an invoice as of the same kind and value are appraised by a Board of Review at different market values, such decision is final and conclusive in the absence of fraud or irregularity.—T. D. 21785, G. A. 4604.

(*b*) A general appraiser, when reappraising the value of imported merchandise pursuant to the requirements of sec. 13, act of June 10, 1890, is not constrained at all by the rules that pertain to courts, but may reappraise such merchandise at a higher value than that fixed by the local appraiser, even though such reappraisement be had at the instance of the importer and not at that of the collector. T. D. 11537, G. A. 712; T. D. 10670, G. A. 254, sustained.—In re Megroz (C. C.), (49 Fed. Rep., 828).

(*c*) The findings of a reappraising board as to the value of imported merchandise is final and conclusive and can not be reviewed by the courts.—Muser *v.* Magone (C. C.), (41 Fed. Rep., 877).

(*d*) Under section 13, act of June 10, 1890, which provides for an appeal to the Board of General Appraisers if the importer is dissatisfied with the valuation, and section 25 which declares that no action shall be had against the collector in any case in which the importer is entitled to appeal under this act, the remedy by appeal from an appraisement is exclusive, and an action can not be maintained against the collector to recover an alleged excess of duties paid on a valuation advanced by an appraiser over the invoice value.—Loeb *v.* Hendricks (C. C.), (57 Fed. Rep., 568).

(*e*) The Circuit Court has no jurisdiction to review a decision of the Board of General Appraisers involving merely the valuation of imported merchandise.—Passavant *v.* United States (148 U. S., 214).

(*f*) In appraising certain dress goods, the appraiser made an addition to the entered value of the invoice by disallowing a commission of 2.5 per cent claimed as a discount for cash. This was done, as the appraiser said, "to make market value," the discount being considered as excessive. The importer protested. *Held*, that it must be assumed that the discount was not arbitrarily rejected, but that the same was taken as the measure of the advance, which the appraiser deemed it his duty to make in ascertaining market value, and that, therefore, the remedy of the importer was not by protest but by an appeal for reappraisement.—Wanamaker *v.* Cooper (C. C.), (69 Fed. Rep., 329).

(*g*) The Board of General Appraisers in appraising Swiss goods made a report adding percentages to value as follows: "On items invoiced at 18 centimes, stitch rate, add 36 per cent; on balance of goods, add 10 per cent." They did not, however, carry out on the invoice the value per aune (the Swiss unit) in francs and centimes, though it could easily be computed. *Held*, that there was no violation of the requirements of section 10, act of June 10, 1890.—United States *v.* Loeb (C. C. A.), (107 Fed. Rep., 692).

(*h*) Article 845, Regulations of the Treasury, 1892, provides that appraisers should make advances on invoices on the unit value declared on entry, in the currency in which the invoice is made out, in a specific sum per pound, yard, or other unit of value, and not by percentages, and in the weight, gauge, or measure expressed in the invoice, but that no average valuation shall be made, and that the additions shall be made by writing on the invoice opposite each item advanced, the words "add to make market value," stating in numerals

the amount necessary to make the price per unit. *Held*, directory and not mandatory, in the sense that neglect to conform thereto would create an illegal appraisal.—Ibid.

(*a*) Under section 13, act of June 10, 1890, formal notice to the Board of dissatisfaction as to reappraisement by a General Appraiser, by the importer or collector, is not needed to give the Board of three General Appraisers jurisdiction; transmission to the board of the designated papers is sufficient, and hence the fact that a collector was satisfied but ordered a reappraisement pursuant to instructions from the Treasury Department, does not nullify the action of the Board. T. D. 21498, G. A. 4521, and the Circuit Court reversed.—Ibid.

(*b*) The duty of determining whether or not an appraisement by a single General Appraiser is too low is devolved upon the collector, and in the performance of such duty he acts judicially, and his discretion can not be controlled by the Secretary of the Treasury. Hence, when he does not in fact deem the appraisement too low, an appeal taken by him by direction of the Secretary confers no jurisdiction on the Board of three General Appraisers to review such appraisement, and he is a competent witness to rebut the presumption of jurisdiction arising from the fact of the appeal by showing that it was not taken in the exercise of his own judgment.—United States *v.* Loeb (C. C.), (99 Fed. Rep., 723); reversed, in 107 Fed. Rep., 692.

(*c*) Where importers distinctly testified that the Board of General Appraisers made no personal examination or investigation of goods, as required by R. S. 2901, and no opposing evidence was presented, the facts must be regarded as proved, notwithstanding the presumption in favor of the correctness of official action, and the appraisement must be held invalid.—United States *v.* Loeb (107 Fed. Rep., 692).

(*d*) While, as a general rule, the valuation of appraisers is conclusive on all parties, the appraisement may be impeached if the collector proceeded on a wrong principle, contrary to law, or transcended the power conferred by statute or did not comply therewith.—Ibid.

(*e*) When a case is properly pending on appeal before the Board of Reappraisement, under the provisions of section 13 of the customs administrative act, it is error for the collector to attempt to make a liquidation of the entry, and his action in so doing is void.—T. D. 23453, G. A. 5058.

(*f*) On reappraisement proceedings the importer is not entitled to have the whole importation produced before the Board of General Appraisers. The statutes do not seem to require the examination, on appeal, of any larger portion than R. S. 2939 directs shall be sent for examination and appraisement to the local appraiser.—Renvy et al. *v.* United States (121 Fed. Rep., 440).

(*g*) On a reappraisement by a General Appraiser requested by the collector, neither the goods themselves nor samples thereof were produced at the reappraisement proceedings. As the merchandise had passed out of the possession and control of the importers, and the collector had not duly demanded its return according to a bond for its redelivery given under R. S. 2899, it was held that the reappraisement was invalid and that duty should be assessed on the basis of the value found by the local appraiser.—United States *v.* Murphy (136 Fed. Rep., 811; T. D. 26269).

(*h*) While it is a general rule that an appraisement of merchandise made without an inspection of the goods by the appraising officer is irregular and void, it is not necessary that every article in an entire case or importation be examined, and appraisement made upon an inspection of fair samples is valid.—

United States *v.* Loeb (107 Fed. Rep., 692) and Glbb *v.* Washington (10 Fed. Cas., 288) cited; T. D. 25128, G. A. 5615.

(*a*) It seems that a reappraisement may be made without a reexamination of the goods where the matter in dispute relates only to a mere discount or commission on the invoice which can be corrected without an inspection of the merchandise.—United States *v.* McDowell (21 Fed. Rep., 563) cited; Ibid.

(*b*) Though an original appraisement may have been irregular, yet its defects are cured by a lawful reappraisement.—Burgess *v.* Converse (18 How., 413), affirming 4 Fed. Cas., 726; Ibid.

(*c*) The jurisdiction of the Board of General Appraisers in cases of reappraisement extends only to those items on the invoice as to which an appeal has been prosecuted. If they appraise other items not appealed on, their action is null and void and may be challenged by protest.—T. D. 25336, G. A. 5694.

(*d*) The provision of section 2901 of the United States Revised Statutes requiring that the collector should designate on each invoice of imported merchandise at least one package out of every ten packages for examination is directory and not mandatory, and a failure to comply strictly with this requirement does not in itself render invalid the examination or the appraisement of such merchandise. While an appraisement of merchandise made without any inspection of the goods by the appraising officer is irregular and void, it is not necessary that every portion of the imported merchandise be separately examined, and an appraisement made upon an inspection of a fair representative sample or samples of such merchandise is valid. In the holding of appraisements or reappraisements of merchandise the presumption is that the appraising officers discharge their duty by making a proper examination of the merchandise, and in order to invalidate their action the onus is on the importer to show the contrary. While an importer has a right to be present after due notice in order to present his views and evidence in regard to an appraisement or reappraisement, he can not insist on the right to remain throughout the proceedings and to be informed as to all the evidence under consideration or to cross-examine the witnesses, as at a trial in open court, much of such testimony ordinarily being of a confidential character.—T. D. 26690, G. A. 6145.

(*e*) The collector's right to apply for reappraisement under this section is not sacrificed by a liquidation in accordance with the original appraisement, and a reliquidation within one year from the date of entry, based upon an advance in value of the goods upon reappraisement, is valid, notwithstanding the collector's appeal was taken subsequently to the original liquidation.—T. D. 26749, G. A. 6162.

(*f*) A reappraisement of hides, which by reason of shrinkage were of greater value at the time they were imported into the United States than they were at the time they were shipped, which makes their value at the time they were imported the dutiable value rather than their value at the date of exportation, is valid and was not based upon a wrong principle.—T. D. 26956, G. A. 6247.

(*g*) The collector may order a reappraisement of merchandise within a reasonable time after the original appraisement, even after the liquidation of the entry, and reliquidate the entry on the value of the merchandise as found by the reappraisement. Held in this case that thirty-five days after appraisement was a reasonable time within which to order a reappraisement.—T. D. 27408, G. A. 6379.

(*h*) The action of the local appraiser in disallowing certain discounts on an invoice, instead of by ascertaining the market value of each article on the invoice, is not illegal and the importer's remedy is by appeal to reappraisement.—Meyer *v.* United States (140 Fed. Rep., 334; T. D. 26656).

(*a*) Under section 13 the jurisdiction of the Board of General Appraisers attaches by the transmission to it of the designated papers by authority of the collector. Such jurisdiction is not affected or abrogated by the mere fact that some investigation has been made as to the market value of the merchandise prior to final decision by the Board and before jurisdiction acquired, provided that before such decision the importers had such notice and opportunity for hearing as enabled them to give their views and make their contention in respect to the market value of the merchandise. Where such papers are transmitted to the Board by a deputy collector under authority and by direction of the collector, the act of the deputy must be taken as that of his principal and would be as valid as if made directly by the collector. Where no advance in market value was made by the local appraiser on a portion of the merchandise and none made by the single General Appraiser, the collector inadvertently assuming the contrary, and where the board of three General Appraisers merely affirmed the appraised value, the action of the board will be construed to cover only such invoice items as have been appraised by the local appraiser.—T. D. 27717, G. A. 6480.

(*b*) The fact that goods are seized for undervaluation does not deprive the owner or consignee of the right of reappraisement.—The Lace House *v.* United States (141 Fed. Rep., 869; T. D. 26970).

(*c*) It is the custom in the markets of Bagdad for mixed wools, white and colored, to be bought together at the same price without any distinction as to color, but before exportation they are separated, each color being baled by itself. On an importation of such wools thus separately packed as to color, but all invoiced at the same price, namely, the price paid for the wool in mixed condition, the local appraiser appraised the wools separately, the colored at less than the invoice price, adding the difference to the white, making the value of the latter over 12 cents per pound. On reappraisement the value found by the local appraiser was approved, and on appeal to a board of three General Appraisers the reappraised value was affirmed. The importers having protested, claiming that the appraisement and reappraisement proceedings were conducted contrary to law, it was held that there was error in appraising the wools separately and that the market value of the merchandise was the price at which and in the condition in which it was bought in the Bagdad market.—Gulbenkian *v.* United States (153 Fed. Rep., 858; T. D. 28079), reversing T. D. 27512 and T. D. 26719, G. A. 6151.

(*d*) Wool that was packed separately when shorn and invoiced and entered at different prices for white and colored was appraised and reappraised at the actual market value of each kind, notwithstanding that the testimony showed that the wool was bought as mixed Georgian autumn wool. This method or appraisment was held to be correct, being based on the condition of the wool as imported.—T. D. 27784, G. A. 6502.

(*e*) A reappraisement proceeding was conducted before a board of three General Appraisers; the importer was there in person; he stated that he made no objection to the sufficiency of the samples before the board; the testimony showed that these samples were entirely sufficient for them to form an exact and accurate estimate of the value of the wool, but the importer objects to the validity of the reappraisement on the ground that the board did not have before it and examine one package in every ten and one package from each invoice, and that the collector did not, as required by R. S. 2901, order one package of every invoice and one package at least of every ten packages brought to the public stores for examination. It was held that the provision of R. S. 2901 is directory and not mandatory, and it was intended for the benefit of the

Government, and the failure of the collector to comply with it can not be invoked by the importer to invalidate a reappraisement. It was further held that if in a reappraisement proceeding the examination of the merchandise is necessary or essential to establish that the value placed upon the same by the General Appraiser, from whose action the appeal is taken, is incorrect, the party appealing should produce the merchandise before the board of three General Appraisers or request them to examine the same or samples thereof in their possession; and if he fails to do this he will not be heard to complain that the merchandise was not examined.—Ibid.

(*a*) Where imported goods have been seized for undervaluation, this fact does not deprive the consignee or owner of the right of reappraisement, and the same principle would apply with equal reason to the right of the collector or surveyor of customs to call for a reappraisement.—T. D. 27887, G. A. 6536.

(*b*) A board of three General Appraisers, or a single General Appraiser, acquired jurisdiction to hold a reappraisement simply by the transmission to them by the collector of the record and other papers mentioned in this section and directing a reappraisement, without any statement made by such officer that he deems the appraisement as made too low.—T. D. 27887, G. A. 6536.

(*c*) Every statutory requirement is satisfied by the examination, by a General Appraiser or a board of three General Appraisers upon appeal to him or them upon the value of imported merchandise, of such packages as are required by section 2901, United States Revised Statutes, to be taken to the public stores and examined. Query: Whether section 2901 is applicable to a General Appraiser or a board of three General Appraisers or is directory or mandatory? Upon an appeal to a General Appraiser from the action of a local appraiser in placing a value upon imported merchandise, or from a General Appraiser to a board of three General Appraisers, the presumption is that the value placed upon said merchandise by the local appraiser, or General Appraiser in a reappraisement, is correct, and the onus of showing the contrary is upon the party appealing. If the examination of that merchandise is necessary or essential to establish that the value placed upon the same by the local appraiser, or by a General Appraiser on appeal, is incorrect, the party appealing should produce the merchandise before the General Appraiser or board of three General Appraisers, or request them to examine the same if in their possession, and if he fails to do this he will not be heard to complain that the merchandise was not examined. Upon examination of several large importations of dolls, of which there were many different varieties, the local appraiser advanced the invoice value in a number of instances, and on successive appeals to a General Appraiser and to a board of three General Appraisers the appraised value was affirmed. The importers then protested, attacking the validity of the reappraisement proceedings on the ground that the General Appraisers did not have before them and did not examine the goods or sufficient and adequate samples thereof. On the question of whether on appeal to reappraisement a board of three General Appraisers sits as a court of review or as appraisers, and as to whether or not it is necessary that they actually do examine the goods under reappraisement, there was no ruling. It was held, however, that inasmuch as the appraisement made by the local appraiser was not attacked in the protest the presumption of correctness which attaches to the official action of the local appraiser must prevail. And that as in no instance the board fixed the value of the goods any higher than the valuation made by the local appraiser, liquidation of the entries must proceed on the basis of the value as returned by him, and not on the value at which the goods were entered by the importer.—United

States *v.* Curnen (146 Fed. Rep., 45; T. D. 27262), reversing 136 id., 807 (T. D. 25975), and affirming T. D. 25423, G. A. 5720.

(*a*) Certain merchandise imported at the port of Philadelphia was advanced by the local appraiser to make market value, whereupon the importers duly filed an appeal to reappraisement. The testimony of the importers was taken at St. Louis before a General Appraiser, and subsequently the Government introduced evidence in support of the appraised value at Philadelphia. This second hearing was before another General Appraiser, who was not aware that the importers had introduced evidence in support of their claim, and who decided the case without knowing of or considering the importers' evidence, treating the absence of the importers from the Philadelphia hearing as a default. *Held*, that the importers did not have the benefit of a valid reappraisement as provided in this section; that the decision announced in the case was made inadvertently and without there having been a trial of the issues, and that it may be regarded as if it had not been announced, all parties to be relegated to the positions they occupied prior to the announcement of a decision.—United States *v.* Curnen & Steiner (146 Fed. Rep., 45; T. D. 27262) followed; T. D. 28299, G. A. 6641.

(*b*) In the matter of the reappraisement of certain chocolate a board of General Appraisers filed a supplemental return two months after its original return, stating that the reappraised value given in the latter did not include the value of the plain wooden coverings of the merchandise. It was held that this supplemental return was in effect an amendment of the reappraisement decision which could not legally be made, and that the finding of the board should be interpreted as including in said reappraised value the value of all coverings of any kind as prescribed in section 19 of the customs administrative act.—Leeming *v.* United States (153 Fed. Rep., 489; T. D. 27986), reversing in part T. D. 27216, G. A. 6315.

(*c*) When the validity of a reappraisement by a board of three General Appraisers is challenged by proper protest, the Board of General Appraisers, as a classification board, sits as a court of first instance. Such a board can not examine the testimony that was before the reappraisement board for the purpose of weighing it or determining its preponderance, but only for the purpose of ascertaining and determining whether or not there was any testimony upon which the board based its finding.—T. D. 28382, G. A. 6655.

(*d*) Certain Haviland china ware was reappraised by a board of three General Appraisers upon appeal by the Government from the decision of a siugle General Appraiser and the reappraised value fixed at figures in excess of the entered values. The importer challenged the validity of this reappraisement, alleging that the board which made it acted upon an illegal principle, contrary to law, and that its finding of the value of such merchandise was arbitrary and not supported by the evidence. Another board of three General Appraisers, sitting as a board of classification, made a finding that the Board of Reappraisement based its decision solely on a certain letter written by one of the importers which was put in evidence and held that the latter board had put an erroneous construction upon the letter, and that consequently its findings were without evidence to support them. The protest was sustained and reliquidation was ordered based upon the value as found by the single General Appraiser, which was the entered value.—Ibid.

(*e*) The construction of a writing is a question of law for the court when there are no collateral facts or extrinsic circumstances to influence or control the inferences of fact to be drawn from the writing itself. Where there are such

collateral facts or extrinsic circumstances the inferences of fact to be drawn therefrom are to be left to the jury.—Ibid.

(*a*) Question: Whether the case of United States *v.* Passavant (169 U. S., 16) is authority for the doctrine that the home market price should always be taken in determining the dutiable value of merchandise?—Ibid.

DECISIONS UNDER EARLIER STATUTES PERTAINING TO SAME SUBJECT-MATTER.

(*b*) In an action against the collector of customs to recover duties paid under protest on an importation of Peruvian bark, where it appeared that the official appraisers, under the instruction of the Secretary, had predicated their valuation of the bark on the quantity of sulphate of quinine produced by the several packages in the invoice, held that the Secretary had no power to fix a chemical analysis of the bark as the only test of its dutiable value. (See circular of November 2, 1848.)—Bartlett *v.* Kane (Taney, 186; 2 Fed. Cas., 971).

(*c*) The law fixes the duties upon the market value at the port of exportation; the appraisers must and can only look at the fair market value of the article among those trading in it at the port of exportation; and he can only be required to adopt the methods usually adopted by merchants in making purchases.—Id.

(*d*) But still the appraisers, when they suspect a wrong to the Government, have a right to employ this means as a test by which, with the other knowledge and information in their power, they may be able to arrive at a correct estimate of the true value of the article imported.—Id.

(*e*) The official report of the appraiser is prima facie evidence of the examination. An appraiser is a quasi judge. His acts as such are not purely ministerial. If such an office has been colorably created and one commissioned under it who has discharged de facto its duties, his acts, so far as the public or third parties are concerned, are as valid as those of one acting de jure. (The Appraiser-General who acted in this case was appointed under a clause in the general appropriation act of 1853 (10 Stat., 202). The objection was to his acting as appraiser.—Gibb *v.* Washington (1 McAll., 430; 10 Fed. Cas., 288).

(*f*) The collector having jurisdiction of customs cases and the appointment of a proper appraiser, any objection to the appraiser must be made first to the collector and afterwards due protest and appeal made to the Secretary in order to entitle the importer to raise such objection as a defense when sued for the liquidated duties. The recent cases of United States *v.* Schlesinger (120 U. S., 109) and Oelbermann *v.* Merritt (123 U. S., 356) have not changed the former rule.—United States *v.* Earnshaw (D. C.), (45 Fed. Rep., 782).

(*g*) An appraisal of goods by the public appraisers is final and conclusive unless the importer gives to the collector an absolute and unconditional notice of his dissatisfaction with such appraisal.—Schmaire *v.* Maxwell (3 Blatchf., 408; 21 Fed. Cas., 700).

(*h*) Where the notice given by the importer was that the appraisement was not satisfactory and that "if desired" such evidence and statements would be produced to the collector as could be furnished to satisfy him of the correctness of the invoice value, held that this was a conditional notice and was either not an appeal from an appraisal or was an abandonment of the appeal and that the appraisal was final and conclusive.—Id.

(*i*) If on an appeal from an appraisal a collector illegally refuses to order a reappraisal, still the appraisal is not set aside by the appeal and is conclusive

until a reappraisal is in fact made, and the only remedy against the importer is an action against the collector for his breach of duty.—Id.

(*a*) No error in judgment on the part of the appraisers can be revised by the court.—Harriman *v.* Maxwell (3 Blatchf., 421; 11 Fed. Cas., 603).

(*b*) An actual appraisement is conclusive as to the value of an importation in the absence of an appeal to the merchant appraisers, and the collector is required to assess duty on such valuation.—Saxonville Mills *v.* Russell (1 Fed. Rep., 118).

(*c*) The decision of the Government appraisers is final if not appealed from or if an appeal having been taken is waived.—Bartlett *v.* Kane (16 How., 263).

(*d*) The assistant appraisers of goods subject to an ad valorem duty (act of May 28, 1830; 4 Stat., 409) are in aid of those under the act of March 1, 1823 (3 Stat., 729), and an appraisement of each set is not necessary.—United States *v.* Fourteen Packages of Pins (1 Gilp., 235; 25 Fed. Cas., 1182).

(*e*) An appraisement regularly made under section 9, act of April 20, 1818, is conclusive as to the value on which the duty is to be estimated, and no evidence is admissible to prove that the actual cost or value is different.—Tappan *v.* United States (2 Mason, 393; 23 Fed. Cas., 690).

(*f*) In the appraisement of goods imported in 1861, subject to a specific duty, the decision of the appraisers is not conclusive as in the case of goods subject to an ad valorem duty.—Bailey *v.* Goodrich (2 Cliff., 597; 2 Fed. Cas., 369).

(*g*) The determination of the appraisers under section 5, act of March 1, 1823 (3 Stat., 729), as to the true and actual market value and wholesale price of an importation in the principal markets of the country from which it was exported is conclusive in the premises.—Id.

(*h*) But these duties are by section 1, act of March 3, 1851 (9 Stat., 629), limited to goods, wares, and merchandise subject to an ad valorem duty.—Id.

(*i*) The price fixed by the appraisers (act of Aug. 30, 1842, sec. 16, 5 Stat., 548) is conclusive as to the dutiable value of goods, and the importers have no right to give evidence against it.—Hertz *v.* Maxwell (3 Blatchf., 137; 12 Fed. Cas., 59).

(*j*) An appraisement by public appraisers is conclusive as to dutiable value unless it is appealed from, when there is no protest as to the regularity of the appraisal.—McCall *v.* Lawrence (3 Blatchf., 360; 15 Fed. Cas., 1234).

(*k*) While it may be conceded that the judgment of the appraisers is conclusive if made upon a sufficient examination, the proof of failure to examine one in ten, or even any of the packages as the law requires (act of Aug. 30, 1842, sec. 21), destroys the conclusiveness of their appraisement.—Converse *v.* Burgess (18 How., 413).

(*l*) The appraisement is conclusive of the nature of the article and its market value in the place from whence it was imported.—Belcher *v.* Linn (24 How., 508).

(*m*) The valuation of merchandise made by customs officers under the statutes for the purpose of levying duties thereon is in the absence of fraud on the part of the officers conclusive on the importer.—Hilton *v.* Merritt (110 U. S., 97).

(*n*) The general rule that the value of merchandise made by a customs appraiser is conclusive if no appeal be taken therefrom to merchant appraisers is subject to the qualification that if the appraisers proceed upon a wrong principle, contrary to law, and this be made to appear, his appraisement may be impeached.—Robertson *v.* Frank Brothers Co. (132 U. S., 17).

(*a*) R. S. 2930, 2931, 3011 are to be construed together, and the decision of the proper officer, after appeal and without fraud, as to the dutiable value of imports, is final and conclusive against the importer.—Stewart & Co. *v.* Merritt (2 Fed. Rep., 531).

(*b*) The valuation of imported merchandise by designated officials is conclusive, in the absence of fraud, when the official has power to make it.—Muser *v.* Magone (155 U. S., 240).

(*c*) In case of disagreement between the appraiser and the merchant appraiser in regard to the true market value of imported goods the decision of the collector is final and fixes valuation.—Id.

(*d*) In this case the appraisers evidently considered that the market value of the goods could be satisfactorily ascertained by the method which they pursued, and their determination, in the absence of fraud, can not be impeached by requiring them to disclose the reasons which impelled their conclusions or proving remarks made by them.—Muser *v.* Magone (155 U. S., 240).

(*e*) In an action to recover duties paid under protest the appraisement, though conclusive in respect to errors of judgment and mistaken ideas of quality or value or the elements entering into the cost of manufacture, may yet be inquired into in respect to any alleged illegality in the action of the appraisers, such as adding illegal items to make up increased value or proceeding upon principles of valuation which the statute condemns. Sustaining the Circuit Court.—Magone *v.* Origet (C. C. A.), (70 Fed. Rep., 778).

(*f*) The official appraisal not appealed from is conclusive as to the dutiable value of goods when the protest does not point out any violation of law in making the appraisement.—Roller *v.* Maxwell (3 Blathof., 142; 20 Fed. Cas., 1136).

(*g*) Although the appraisement by customs officers is not ordinarily open to judicial review, that rule does not apply when the value is determined by a classification made by the officer.—Erhardt *v.* Schroder (155 U. S., 124).

(*h*) The statute gives the collector the right to order the appraisers to make a reappraisement. The appraisement determines the value of the importation. The collector determines the rate of duty fixed by law and assesses it upon the value as found by the appraisement. The collector can not substitute his own appraisement in lieu of the one found by the appraisers.—Wills *v.* Russell (Holmes, 228; 30 Fed. Cas., 70).

(*i*) At a port where there are no appraisers a deputy collector may examine goods entered for warehousing to ascertain their dutiable value, as well as the collector.—Spring *v.* Russell (1 Lowell, 258; 8 Int. Rev. Rec., 193; 22 Fed. Cas., 989).

(*j*) The official appraisers may make a demand for papers even after their own decision has been made.—Bartlett *v.* Kane (Taney, 186; 2 Fed. Cas., 971).

(*k*) Where the merchant appraisers did not agree the collector was justified in adopting the report of the local appraiser and discarding that of the merchant appraisers.—T. D. 10761, G. A. 314.

(*l*) In an action to recover duties illegally exacted it appeared that the importation consisted of goods obtained by barter on the west coast of Africa in March, 1849, for which the master, who had no invoice, made one after his arrival in port, which invoice was received by the customs officers. The deputy appraiser, from his knowledge of the articles imported, but without instructions, added more than 10 per cent to the invoice value, and a penalty of 20 per cent was consequently added and exacted. The deputy sent the invoice to the regular appraisers, two of whom sanctioned it by indorsement, and in this

condition it was returned to the collector, who assessd the duties and imposed the penalty. *Held*, that the appralsal was void, as being the act of the deputy and not that of the principal appraisers.—Barker *v.* Lawrence (Betts, Scr. Bk., 258; 2 Fed. Cas., 816).

(*a*) A collector is not bound to take the invoice value of goods, supported by the owner's oath on entry, as their dutiable value.—Focke *v.* Lawrence (2 Blatchf., 508; 9 Fed. Cas., 329).

(*b*) The law requires the best evidence to be given of any fact. A series of sales, or a single sale in the ordinary course of trade, is one of the best evidences of market value. Offers by merchants and manufacturers to sell their goods, in the usual course of trade, are among the best evidences of their market value.—Six Cases of Silk Ribbons (22 Fed. Cas., 247).

(*c*) It is presumed that appraisers acted at the request of the collector if he levied the duty in conformity with their act, and if there was no such request his adoption of their act would be equivalent to such request.—Rankin *v.* Hoyt (4 How., 327).

(*d*) Appraisers have not authority to fix weight or quantities, only valuation.—Marriott *v.* Brune (9 How., 619, 634).

(*e*) Under sections 16 and 17 of the act of 1842 (5 Stat., 548, 563) the power of the Government appraisers was not terminated by returning an appraisement to the collector. When they found it was questioned they had a right to reconsider it, and for this purpose to call on the importer to produce his correspondence, and he could not by taking an appeal exempt himself from the duty of producing it.—Bartlett *v.* Kane (16 How., 263).

(*f*) The appraisers are appointed with powers, by all reasonable ways and means, to appraise, estimate and ascertain the true and actual market value and wholesale price of the importation. The exercise of these powers involves knowledge, judgment, and discretion. We hold that where jurisdiction is delegated to any public officer or tribunal over a subject matter and its exercise is confided to his or their discretion the acts done are in general binding and valid as to the subject matter. The only questions which can arise between an individual and the public or any person denying their validity are power in the officer and fraud in the party. All other questions are settled by the decision made or the act done by the tribunal or officer, whether executive, legislative, judicial, or special, unless an appeal or other revision is provided for by some appellate or supervisory tribunal prescribed by law.—Belcher *v.* Linn (24 How., 508, 522).

(*g*) Section 11 of the act of April 20, 1818, is constitutional, but it has not changed the basis of valuation on which duties are ordinarily to be estimated. The "actual cost" is still the true basis, and an appraisement under this section is never to be ordered by the collector unless he personally suspects that the invoice is undervalued, for this section applies only to fraudulent invoices.—Tappan *v.* United States (2 Mason, 395; 23 Fed. Cas., 690).

(*h*) If the proceedings of the Government appraisers are not in conformity with law, the importer may refuse to pay by reason of such defects, pointing them out in his protest; but if he claims an appeal to merchant appraisers, and their proceedings are regular, the defects in the proceedings of the Government appraisers are immaterial.—Burgess *v.* Converse (2 Curt., 216; 4 Fed. Cas., 726).

(*i*) Values of imported goods subject to specific duty are by section 8 of the act of February 10, 1820 (3 Stat., 541), ascertained in the same manner as those subject to ad valorem duty, but the requirement is for statistical pur-

poses different from those described in the acts making provision for the appraisement of articles subject to ad valorem duty.—Bailey *v.* Goodrich (2 Cliff., 597; 2 Fed. Cas., 369).

(*a*) Where a portion only of the public appraisers act in making an appraisement, their action when not objected to by protest for that reason is equivalent to the concurrent action of all the appraisers. It is only necessary that those who certify to the appraisal should have actually made it.—McCall *v.* Lawrence (3 Blatchf., 360; 15 Fed. Cas., 1234).

(*b*) The appraisers are not bound by prior appraisals of the value of goods of the same kind imported by the same party.—Goodsell *v.* Briggs (Holmes, 299; 10 Fed. Cas., 616).

(*c*) The Circuit Court has no authority to enjoin the appraisers from taking evidence anywhere as to the value of an importation.—Goodsell *v.* Briggs (Holmes, 299; 10 Fed. Cas., 616).

(*d*) The court refuses to enjoin the appraisers of gloves from carrying out of the district samples of the gloves for the purpose of obtaining evidence as to their value.—Id.

(*e*) Under the act of March 3, 1851, where the liability of the merchandise to duty depends upon the value of a given quantity or parcel of the same, there is no necessity for a preliminary appraisement in order to ascertain whether it is subject to duty at all or entitled to free entry before it is appraised as required by law to ascertain its dutiable value.—Harding *v.* Whitney (4 Cliff., 96; 11 Int. Rev. Rec., 103; 11 Fed. Cas., 496).

(*f*) Section 17 of the act of 1842 must, since the act of 1851, be held to point out the mode and consequence of all appraisements, whether the goods were procured by purchase or not.—Forman *v.* Peaslee (21 Law Rep., 273; 9 Fed. Cas., 452).

(*g*) Section 16 of the act of 1842 is not repealed by the act of July 30, 1842, and still prescribes the rule for ascertaining the dutiable value of merchandise procured by purchase on which an ad valorem duty is imposed.—Barnard *v.* Morton (1 Curt., 404; 2 Fed. Cas., 837).

(*h*) Under the tariff act of March 2, 1833, the Government was authorized to collect duties upon goods imported after June 30, 1842, and the regulations for ascertaining the amount of duties provided by existing laws are to be applied so far as they are applicable to the collection of duties under said act of 1833, though the place in reference to which the value of goods was to be appraised is changed from the foreign country to the port of importation and no corresponding change is made in the instrumentalities for ascertaining the home value.—Aldridge *v.* Williams (3 How., 1).

(*i*) Sections 2931 and 3011, R. S., do not relate to alleged errors in the appraisement of goods, but to the rate and amount of duties imposed upon them after appraisement.—Hilton *v.* Merritt (110 U. S., 97).

(*j*) Under statutes conferring a general discretionary power without qualification, the exercise of the officers' discretion is limited by legal construction to the evident purposes of the act and to what is known as a sound and legal discretion, excluding all arbitrary, capricious, inquisitorial, and oppressive proceedings.—United States *v.* Doherty (27 Fed. Rep., 730).

(*k*) Though the acts of special tribunals can not be in general reviewed except as provided by law, they may be examined collaterally as respects their jurisdiction and as regards acts in excess of power, and as to such acts their proceedings will be held unauthorized and void.—Id.

(*a*) Defendants contracted at Lyons, France, with manufacturers to deliver at his store in New York certain goods, free of all charges, at a certain price in dollars indicated by certain cipher marks. The manufacturers subsequently imported the goods, and upon appraisement the defendant was examined as a witness and required to state the price in dollars indicated by the cipher marks, which he declined to do, as prejudicial to his interests. There was no evidence of any concealment or fraud in the importation or of the absence of the ordinary means of ascertaining the market value of the goods in the principal markets of France, which was the only ultimate question for the appraisers' determination. *Held*, that the discretion of the appraisers in putting inquiries is not unlimited, but restricted by the purposes of the act—by the limitation of R. S. 2902—to "reasonable ways and means" and the exercise of a sound and fair judgment of what was material to the ascertainment of the market value in the principal markets of the country of exportation; that the inquiry as to the contract price for the future delivery of goods at a store in New York, free of all charges, was prima facie incompetent, because too remote and uncertain as evidence of foreign value, and resort to such evidence was justifiable only upon the failure of the ordinary and appropriate proofs; that to compel such disclosures, without necessity, from a stranger to the importation, when such disclosure would be prejudicial to his business interests, was not within the reasonable ways and means prescribed by the statute nor the exercise of a sound and reasonable discretion, and was therefore in excess of the appraisers' lawful power in the absence of special reasons to justify it; and that no penalty, therefore, was legally incurred (R. S. 2923).—United States *v.* Doherty (27 Fed. Rep., 730).

(*b*) It seems that the proper construction of section 67, act of 1799, requires that each package shall be examined by a custom-house officer in the presence of two merchants and that to constitute such presence the merchant must be in such a situation as to witness such examination and to see and testify to a part, at least, of the contents of each package.—United States *v.* One Thousand Three Hundred and Sixty Three Bags of Merchandise (2 Spr., 85; 25 Law Rep., 600; 27 Fed. Cas., 340).

(*c*) An appraisement of a cargo of sugar based solely upon samples taken from a part of the cargo after most of it had been sold and delivered to purchasers held insufficient.—United States *v.* McKean (New York Times, Dec. 22, 1857; 26 Fed. Cas., 1100).

(*d*) The principal appraisers must act in person and upon their own inspection in every case, and an appraisal made by them upon an inspection and certificate of a deputy appraiser only is inoperative and void.—Barker *v.* Lawrence (Betts' Scr. Book, 258; 2 Fed. Cas., 816).

(*e*) Both the Government appraiser and the merchant appraiser are required to open and examine at least one package in every ten, and if the jury find that this was not in substance and effect done the appraisement is void.—Burgess *v.* Converse (2 Curt., 216; 4 Fed. Cas., 726).

(*f*) Under a protest which alleges that "the goods were not fairly and faithfully examined" the importer may rely upon the failure of the appraiser to examine one package in every ten.—Id.

(*g*) R. S. 2901 was intended for the benefit of the Government, is not mandatory, and official acts are not invalidated for want of strict compliance therewith.—Erhardt *v.* Schroeder (155 U. S., 124, 125); Origet *v.* Hedden (155 U. S., 228); United States *v.* Ranlett & Stone (172 U. S., 133, 142).

(*a*) An examination of goods by the appraisers is indispensable.—Gibb *v.* Washington (1 McAll, 430; 10 Fed. Cas., 288).

(*b*) The official report of the appraiser is prima facie evidence of the examination. An appraiser is a quasi judge. His acts as such are not purely ministerial. If such an office has been colorably created and one commissioned under it who has discharged de facto its duties, his acts, so far as the public or third parties are concerned, are as valid as those of one acting de jure would be.—Id.

(*c*) Where sugar was appraised by samples which were drawn from the packages by the person called the sampler and were delivered by him to the local appraisers, and the examination was made by them without having seen the packages, held, in the absence of any objection by the importers as to the manner of drawing the samples or to their identification, that it was a substantial compliance with the requirements of Congress authorizing the appraisal in such a case to be made by samples.—Yznaga *v.* Peaslee (1 Cliff., 493; 30 Fed. Cas., 900).

(*d*) And where, upon appeal to merchant appraisers, the samples were, after the decision of the local appraisers, placed in the depository in the appraisers' department and were there kept until the meeting of the merchant appraisers and were then produced by one of the local appraisers, and no objection to the identity of the samples being then made by the importers, held that all objections which might have been taken to the appraisement were waived by the importers.—Id.

(*e*) If the samples are fairly selected from one in ten of the packages and are fully identified, it is of no importance whether they were drawn from the packages by the appraisers themselves or by the official sampler of the appraisers' department.—Id.

(*f*) Plaintiff imported in 1853, from Liverpool, 1,360 boxes of tin plates of four different kinds and of different value, and one box of each kind, being four boxes in all, were designated by the appraiser for examination and appraisal, and on appraisal increased duties and a penalty were imposed. There was no waiver of the requirement that one box in every ten be examined. *Held*, that this statute requires that the collector shall designate one package in every ten for examination and there must in substance and effect be a faithful personal examination by the reappraisers of the number of packages which are required to be examined and appraised or such an examination of the samples drawn from such packages as is equivalent to an examination of the packages themselves. If such examination is not had, the reappraisal is invalid, and the excess of duty or the penalty that is imposed by reason of any increased valuations above those stated in the invoice is illegally imposed.—Ystalifera Iron Co. *v.* Redfield (23 Fed. Rep., 650).

(*g*) An appraisement can be lawfully made only after a personal examination by the appraisers.—Greely *v.* Thompson (10 How., 225, 238, 239).

(*h*) The act of 1846 requires the collector to designate on the invoice at least one package of every invoice and at least one package of every ten of goods, should he or the appraisers deem it necessary, to be opened and examined by the appraisers. This was not done in this case.—Converse *v.* Burgess (18 How., 413).

(*i*) Proof was admissible in an action to recover duties improperly assessed that the appraisers did not examine or see any of the original packages, but only samples (of sugar) which had been taken out several weeks before and which could not afford a true criterion of their value.—Id.

(*a*) While it may be conceded that the judgment of the appraisers is conclusive if made upon a sufficient examination, the proof of failure to examine one in ten, or even any of the packages as the law requires, destroys the conclusiveness of their appraisement.—Id.

(*b*) When the examination of hemp by the appraiser was such as is usually made in buying and selling the article, the importer can not show that it was insufficient.—Sampson *v.* Peaslee (20 How., 571, 580).

(*c*) Under R. S. 2930 the merchant appraiser must be a person familiar with the character and value of the goods, and under R. S. 2901 he must open, examine, and appraise the packages designated by the collector and ordered to be sent to the public stores for examination.—Oelberman *v.* Merritt (123 U. S., 356, 366); Mustin *v.* Cadwalader (id., 369).

(*d*) In a suit to recover, the importer has a right to show that these provisions were not complied with.—Id.

(*e*) An importer whose goods, in several packages, were sent by the collector to the public store and there examined can not take advantage of the fact that the appraisers in making up their opinion did not examine every case, unless it also appears that they were directed by the collector to make such examination of all and failed to do so.—Origet *v.* Hedden (155 U. S., 228, 239).

(*f*) Under the revenue system of the United States the question of dutiable value of imported articles is not to be tried before the appraisers as if it were an issue in a suit in a judicial proceeding. Such is not the intention of the statutes. The practice has been to the contrary from the earliest history of the Government, and the provisions of the statute in this behalf are open to no constitutional objection. It appeared in this case that the merchant appraiser examined the goods sufficiently to satisfy him that they were the same order or goods that his firm imported. *Held*, that this established the familiarity required by the statute and placed his qualifications as an expert beyond a reasonable doubt.—Origet *v.* Hedden (155 U. S., 228, 238).

(*g*) Where goods are imported into a port of entry and warehoused there, and are intended to be and are transported to another port, in bond for rewarehousing, the entry is to be completed at the former port, and the collector at the second port has no authority to levy the penal duty on such goods by virtue of a new appraisement made under his own direction.—Spring *v.* Russell (1 Lowell, 258; 8 Int. Rev. Rec., 193; 22 Fed. Cas., 989).

(*h*) Articles 460 and 463, Treasury Regulations, require a report to the Treasury Department in such a case, but there appears to be no law or regulation which authorizes a new levy or duties.—Id.

(*i*) Nor can the collector at the original port of entry make an addition to the invoice value upon mere hearsay information derived from the collector at the second port, and without notice to the importer, and after the goods have left the first port.—Id.

(*j*) Where the consignee of a quantity of corks (in 1856) imported from France presented on their entry an invoice and entry, both of which were erroneous through mistake and not through fraud, and immediately discovered the error and notified the collector of it and sent to France for a corrected invoice, delivered it to the collector, and requested permission to correct the error, which was refused, and the collector imposed duties on the value as stated in the true invoice and a penalty for undervaluation, without any appraisal of the goods, *held* that the penalty was illegally exacted.—Carnes *v.* Maxwell (3 Blatchf., 420; 5 Fed. Cas., 90).

(*a*) Where a fraud was committed on an importer of cigars by the manufacturer by invoicing them erroneously as to their grades, and the duties were deposited on the valuation in the invoice, and the appraisers decided that a fraud had been committed and that the invoice should be reduced, but the collector refused to permit the reduction, because the Secretary would not authorize it, and exacted duties on the invoice value, and the entries were liquidated under a protest setting forth the error in grades, *held* that the collector ought to have allowed the error to be corrected and that the protest was sufficient and made made in time.—Lillie *v.* Redfield (4 Blatchf., 41; 15 Fed. Cas., 538).

(*b*) A manufacturer living in an inland town of a foreign country might, under section 66, act of 1799, and before the act of April 20, 1818, invoice any article, manufactured by him and exported to this country, at the actual cost of the raw material and the price or value of the labor employed in its manufacture, adding the expense of transportation to the seaport whence it was shipped. This is the cost at the place of exportation within the meaning of the law.—Ninety Five Bales of Paper *v.* United States (1 Paine, 149; 18 Fed. Cas., 266).

(*c*) The phrase "actual cost" in the revenue act of 1799 means the actual price paid in a bona fide purchase and not the market value.—Alfonso *v.* United States (2 Story, 421; 1 Fed. Cas., 395).

(*d*) Where goods subject to an ad valorem duty are purchased in a foreign place and exported to the United States, a true valuation in the invoice is the actual cost at which they were purchased.—United States *v.* Twelve Casks of Cudbear (Gilp., 507; 28 Fed. Cas., 236).

(*e*) If the collector forms an opinion that there are just grounds to suspect the invoice does not truly state the actual cost of the goods and directs an appraisement, no inquiry can be made as to the grounds of that opinion.—United States *v.* Tappan (11 Wheat., 419).

(*f*) Where goods are imported from the country of their production, they must, for the purpose of fixing their dutiable value, be appraised at their market value in that country at the time of their purchase.—Griswold *v.* Lawrence (1 Blatchf., 599; 11 Fed. Cas., 66).

(*g*) The collector is justified, in the absence of written notice of a different state of facts, in assuming the place of the shipment of the goods, as stated in the entry invoice, to be the place of their purchase, and the date of the invoice as the time of their purchase.—Focke *v.* Lawrence (2 Blatchf., 508; 9 Fed. Cas., 329).

(*h*) The valuation of the goods, under instructions of the Secretary of date May 15, 1845, as of the time of their exportation, instead of as of the time of their purchase, was illegal.—Maillard *v.* Lawrence (3 Blatchf., 378; 16 Fed. Cas., 501).

(*i*) Where iron was purchased in Wales and sent to Liverpool, and was afterwards shipped from Liverpool to New York, held that the appraisement of the iron at its market value in Liverpool at the time of its shipment from that port was proper, Liverpool being a principal market of the country of the production of the iron.—Goddard *v.* Maxwell (3 Blatchf., 131; 10 Fed. Cas., 510).

(*j*) Under this section the collector is justified in taking the time of the shipment from abroad of goods as the time of the purchase, unless he is notified by the entry or invoice, or protest, or in some other way, that some other time was the time of their purchase, and should be taken as the time of their appraisal.—Crowley *v.* Maxwell (3 Blatchf., 401; 6 Fed. Cas., 915).

(*a*) The value of the merchandise at the time of its procurement is to be ascertained, not its value at the time of exportation.—Greely *v.* Thompson (10 How., 225, 235, 238).

(*b*) Where orders for goods are accepted by foreign vendors at the ruling market price, but the price advances greatly before the goods are delivered for shipment and the invoices made out, the purchase is to be considered as made, within the meaning of the tariff acts, at the date of the invoice and not at the date the orders are accepted, and the appraisers may raise the valuation accordingly.—Wilson *v.* Lawrence (2 Blatchf., 514; 30 Fed. Cas., 138).

(*c*) This act changes the period of valuation from the time of purchase to the time of exportation.—Morris *v.* Maxwell (3 Blatchf., 143; 17 Fed. Cas., 824).

(*d*) This act only varies the provision of section 8, act of July 30, 1846, so far as concerns the period of time in reference to which the valuation of imports is to be made and does not affect the question of the imposition of extra duties because of undervaluation.—Id.

(*e*) Under this act all goods subject to an ad valorem duty are to be appraised at the period of exportation, and this includes goods obtained otherwise than by purchase.—Forman *v.* Peaslee (21 Law Rep., 273; 9 Fed. Cas., 452).

(*f*) The plaintiff entered into a contract with T. & Co. for the transportation of iron from Wales to the United States, in pursuance of which T. & Co. employed coasting vessels to bring it from Wales to Liverpool, where it was transshipped on board their packets for Boston. *Held*, that the "period of exportation," at which the market value was to be ascertained, was the time when the goods left Liverpool for the United States.—Id.

(*g*) As of what date should the appraisers estimate the value of the articles? The date of the sailing of the vessel.—Sampson *v.* Peaslee (20 How., 571, 576).

(*h*) Some collectors had made estimate at the date of the purchase; others the date of shipment. Mr. Secretary Walker, on July 6, 1847, directed the valuation to be "at the date of shipment;" Secretary Meredith, on July 5, 1850, declares "that the period of the exportation of the merchandise is the time at which the value of any article is to be fixed by the appraisers." That in ordinary cases the date of the bill of lading may be regarded as the "period of exportation."—Id., 577.

(*i*) The value at the port of export is to be ascertained by the day of the sailing of the vessel and not by her clearance or other papers.—Sampson *v.* Peaslee (20 How., 571, 576).

(*j*) The duties on foreign merchandise is to be computed on their value on the day of sailing from the foreign port whence they are imported, and the value for such purpose is the wholesale market price there on that day.—Irvine *v.* Redfield (23 How., 170).

(*k*) The market value at the time of manufacture is the proper value to be stated by the manufacturer in his invoice instead of the value at the time of the shipment.—United States *v.* Eighteen Bales of Blankets (7 Int. Rev. Rec., 69; 25 Fed. Cas., 985).

(*l*) The appraisement of a cargo of sugar should be based upon the market value at the date of the actual loading of the cargo and not at the date of the sailing of the ship.—United States *v.* McKean (New York Times, Dec. 22, 1857; 26 Fed. Cas., 1100).

(*m*) Under section 17, act of 1842, the appraisement determines the dutiable value.—Morris *v.* Maxwell (3 Blatchf., 143; 17 Fed. Cas., 824).

(*a*) Under section 16, act of 1842, and section 8, act of July 30, 1846, it is the duty of a collector to assess duties upon the appraised value of the goods imported by their manufacturer, notwithstanding there is an invoice sworn to by their owner. These sections are not confined to goods imported by a purchaser.—Thomson *v.* Maxwell (2 Blatchf., 385; 23 Fed. Cas., 1100).

(*b*) Where goods subject to ad valorem duty are manufactured in a foreign country and exported to the United States by the manufacturer, a true valuation in the invoice is the market value or value at the place of exportation.—United States *v.* Twelve Casks of Cudbear (Gilp., 507; 28 Fed. Cas., 236).

(*c*) The words "true value," in the act of April 20, 1818, section 11, mean the actual cost thereof to the importer at the place whence the goods were imported, and the collector had not the right to direct an appraisement because he suspected or because in fact the goods were invoiced below their current market value, at the place whence they were exported.—United States *v.* Tappan (11 Wheat., 419).

(*d*) Actual market value is the price at which the owner or manufacturer of goods holds them for sale in the ordinary course of trade.—Twelve Hundred and Nine Quarter Casks of Wine, etc. (2 Ben., 249; 7 Int. Rev. Rec., 114; 24 Fed. Cas., 398).

(*e*) In cases of the importation of goods by the manufacturer, the value at which he is required to invoice them is the actual market value at the time and place of manufacture.—United States *v.* Sixteen Cases of Silk Ribbons (12 Int. Rev. Rec., 175; 27 Fed. Cas., 1099).

(*f*) By "market value" is meant the price at which the manufacturer holds them for sale, the price at which he freely offers them in the market, the price which he is willing to receive, the purchasers are willing to pay, in the ordinary course of trade.—Id.

(*g*) Among the best evidences of market value would be a series of sales, general in their character, not accompanied by any exceptional circumstances tending to make one or more of such sales higher or lower than it would otherwise be; also a single sale, if made in the ordinary course of trade. Other evidence would be offers by merchants or manufacturers to sell to persons supposed by them to come in good faith as buyers, such offers being made in the usual course of trade and under such circumstances as generally attend the sale of merchandise.—Id.

(*h*) It is only in cases where such evidence as the foregoing is wanting that it becomes proper to resort to such inferior evidence as the actual cost of raw materials to the manufacturer with the addition of a manufacturer's profit. Even in such cases this cost is not to be received as market value, but only as a substitute for market value.—Id.

(*i*) In cases where such inferior evidence is resorted to, the cost of the raw materials is not to be based upon the actual price paid for them by the manufacturer, if he purchased them long prior to making them up and at a time of depression in the market, but rather upon the actual price of raw material at the time when the manufacture of the goods was completed.—Id.

(*j*) Appraisers must determine what are the principal markets of the country from which the goods are imported in order to determine what is the actual market value or wholesale price there at the period of exportation, but their powers do not authorize them to extend their inquiries beyond what is necessary to enable them to appraise the value, as required by law.—United States *v.* Nash (4 Cliff., 107; 27 Fed. Cas., 75).

(*a*) The word "country," in the act of July 30, 1846, section 8, includes all of the dominions of a country like Great Britain; and the decision of the appraiser that the principal markets of that country for a particular class of goods are London and Liverpool is valid, though the importation was directly from Halifax.—Stairs *v.* Peaslee (18 How., 521).

(*b*) Under the act of 1846 where goods were imported from countries other than that of their production or manufacture, their dutiable value was to be determined by that of the principal markets of the country from which they were imported into the United States.—Id.

(*c*) The provisions of the act of 1863 that when foreign goods brought or sent into the United States are sent otherwise than by purchase they shall be invoiced "at the actual market value thereof at the time and place when and where the same were procured or manufactured," does not mean any locality more limited than the country where the goods are bought or manufactured. The standard to be applied is their value in the principal markets of that country. The commerce into which they enter is international, and the language of the statute must be construed in a large and liberal spirit. Proof of the value of the wines at Paris, if there was no other evidence upon the subject, was sufficient to enable the jury to arrive at a proper conclusion.—Cliquot's Champagne (3 Wallace, 114, 142, 143).

(*d*) Section 9 of the act of 1883 provides only for cases where articles made in a foreign country are not sold there, but are brought to the United States for sale.—Muser *v.* Magone (C. C.), (41 Fed. Rep., 877).

(*e*) This section does not require a determination as to the cost of each specific bale, or cask, or bag of goods. It requires only a determination, estimation, or ascertainment of what the value of the goods of the kind imported was in the places whence they came at the time of exportation.—Id.

(*f*) In ascertaining the expense of manufacturing, there must be included not only the expense of the various processes of manufacture, but also general expenses, such as interest on capital invested, cost of insurance, salaries of employees, etc.—Id.

(*g*) In determining the value of goods, "profit" should be considered as an element of value only so far as it enters into the selling price of the goods in the markets of the foreign country from which they were imported.—Id.

(*h*) The dutiable market value of goods is to be determined by their general market value without regard to special advantages which the importer may enjoy, and in ascertaining that value it is proper in some instances to consider the cost of production, including such items of expense as designs, salary of buyer, clerk hire, rent, interest, and percentage on aggregate cost of the business.—Muser *v.* Magone (155 U. S., 240).

(*i*) A deputy or acting collector has power to appoint a merchant appraiser on a reappraisement and to administer the oath to him.—Falleck *v.* Barney (5 Blatchf., 38; 8 Fed. Cas., 974).

(*j*) All objections to the qualifications of the merchant appraiser must be made at the time of the reappraisement. If not so made they will be deemed to have been waived.—Id.

(*k*) A collector has power, with the sanction of the Secretary, to appoint as many deputies as may be necessary, and such deputies, unless restricted, are necessarily clothed with the power which their principal has. Whenever an oath is required to be administered by a collector, a deputy collector may administer it. (In this case the protest stated that "the reappralsers were not sworn by you.")—Schmaire *v.* Maxwell (3 Blatchf., 408; 21 Fed. Cas., 700).

(*a*) A merchant appraiser is a quasi judicial officer and will not be permitted to testify to his own neglect of duty. To permit the awards of the important tribunal which Congress has established to appraise imported merchandise to be overthrown on the assertion of one of its members years afterwards is clearly against public policy. It is putting a premium upon incompetency, inaccuracy, and fraud.—Oelbermann *v.* Merritt (19 Fed. Rep., 408).

(*b*) The merchant appraiser must be a person familiar with the character and value of the goods.—Oelbermann *v.* Merritt (123 U. S., 356, 366).

(*c*) The merchant appraiser is not an "officer" within the meaning of article 2, section 2, of the Constitution.—Auffmordt *v.* Hedden (30 Fed. Rep., 360).

(*d*) A merchant appraiser is an expert selected as emergency arises. His appointment is not one to be classified under the civil-service law; he is not to be appointed upon a competitive examination, nor does he fall within the provisions of the civil-service law. He is not a "clerk," nor an "agent," nor a "person employed" in the customs department, within the meaning of the civil-service act; nor is he an officer of the United States required to be appointed by the President, or a court of law, or the head of a department. * * * The statute does not use the word "appoint," but uses the word "select." His position is without tenure, duration, continuing emolument, or continuous duties, and he acts only occasionally and temporarily. Therefore, he is not an "officer" within the meaning of section 2, article 2, of the Constitution.—Auffmordt *v.* Hedden (137 U. S., 310, 326, 327).

(*e*) Neither the collector nor the Secretary can remove a merchant appraiser, duly appointed and qualified, except for misconduct.—Greely *v.* Thompson (10 How., 225, 240).

(*f*) A merchant appraiser is not an officer within the meaning of the Constitution.—T. D. 10679, G. A. 263.

(*g*) The fact that the merchant appraisers were manufacturers of the article under appraisement did not disqualify them.—T. D. 10761, G. A. 314.

(*h*) Where the collector, under the provisions of R. S. 2930, selected a merchant appraiser, there was a presumption that the latter possessed the statutory qualifications, and evidence creating a mere uncertainty on that point is insufficient to rebut such presumption.—Erhardt *v.* Ballin (150 Fed. Rep., 529; T. D. 27720).

(*i*) An appraisement by merchant appraisers appointed by the collector to appraise and value goods, in case of dissatisfaction of the importer with the official appraisement, is final and must be deemed and taken to be the true value of the goods, and the duties must be levied upon them accordingly. The law does not require that the appraisement of the merchant appraisers should have all the formalities and precision of a common-law award, nor is it necessary to set forth in it the principles upon which they acted nor the evidence by which they were governed. If it could even be proved that there was evidence before them sufficient to show that their decision was against the weight of evidence, yet their judgment could not on that account be reversed; there is no tribunal authorized to review it; the law makes it final as to the question of value. The appraisement must speak for itself and be construed by its own language; if its validity is to be impeached by anything outside of the award, it must be by testimony showing that the question referred was not decided or that there was some misconduct on the part of the appraisers.—Tucker *v.* Kane (Taney, 146; 24 Fed. Cas., 268.)

(*j*) Testimony tending to show that merchant appraisers had not complied with the law in respect to examining one package of every ten was held admissible.—Greeley's Administrators *v.* Burgess (18 How., 413).

(*a*) No examination of the goods on reappraisement is necessary where the only question is as to an alleged false discount.—United States *v.* McDowell (21 Fed. Rep., 563).

(*b*) The remedy of an importer on a question of valuation is to call for a reappraisement; though, if his contention is that a jurisdictional question exists, he may make his protest, pointing out the defect, and stand upon it as the ground for the refusal to pay the increased duties.—Origet *v.* Hedden (155 U. S., 228, 234).

(*c*) Reappraisers may be sworn by the deputy collector.—Lehmaier *v.* Maxwell (N. Y. Times, Jan. 28, 1856; 15 Fed. Cas., 250).

(*d*) The reappraisement was illegal and void, because the merchant appraiser was sworn by the official appraiser.—Vaccari *v.* Maxwell (3 Blatchf., 368; 28 Fed. Cas., 862).

(*e*) The rule that the acts of a de facto public officer are valid in regard to third persons and can not be questioned collaterally, although he has to give a bond and take an oath when required, is restricted to those who hold office under some degree of notoriety, or are in the exercise of continuous official acts, or are in the possession of a place which has the character of a public office.—Id.

(*f*) Appraisers appointed under R. S. 2930 to reappraise goods constitute a quasi judicial tribunal, whose action within its discretion, when that discretion is not abused, is final.—Earnshaw *v.* United States (146 U. S., 60).

(*g*) Where appraisers have fixed a time for a hearing and given notice thereof to the parties interested, the refusal to postpone the hearing at the request of one of the parties is within their discretion, and the court will not interfere.—United States *v.* Earnshaw (30 Fed. Rep., 672).

(*h*) Where, under T. D. 3633, a merchant leaves a sum of money with the collector instead of the goods, and an examination is made by the appraisers and the importer binds himself to abide by the result of the appraisement "the same as if the goods had been retained," neither party can take advantage of the delivery as changing the rights of the other.—Porter *v.* Beard (15 Fed. Rep., 380).

(*i*) The importer was bound to offer the appraisers fees for reappraisement in order to put the collector in the wrong for not ordering one, and therefore the appraisement by the official appraisers was conclusive as to value.—Fielden *v.* Lawrence (3 Blatchf., 120; 9 Fed. Cas., 27).

(*j*) The importer upon giving notice of dissatisfaction with an appraisement paid to the collector upon filing such notice a fee of $10 which had been long required as a condition of proceeding with the reappraisement, in accordance with Article 472, Regulations, 1884. The deposit was for the purpose of paying the merchant appraiser for his services, such portion as was not used for that service being afterwards returned. *Held*, (1) that such deposit as a condition of proceeding with the reappraisement was illegal, and if done with the collector's knowledge and sanction was a violation of R. S. 2636; (2) that if paid in pursuance of a well-known and settled requirement and usage, it was not a voluntary payment; (3) that the importers were entitled to prosecute the collector in their own name.—Iselin *v.* Hedden (28 Fed. Rep., 416).

(*k*) Upon notice by an importer of his dissatisfaction with the appraiser's valuation of goods, a reappraisement by a merchant appraiser is one of the ordinary means of ascertaining the value of the goods for the purpose of determining the duty, and no charge for that service can be imposed upon the importer, directly or indirectly, in the absence of any authority of law. Article

472, Regulations, 1884, is to that extent illegal and void.—Iselin *v.* Hedden (28 Fed. Rep., 416).

(*a*) To charge the importer with the fees of the merchant appraiser is an unlawful exaction. The expense of reappraisement must be borne by the Government.—Hedden *v.* Iselin (C. C.), (31 Fed. Rep., 266).

(*b*) R. S. 2725 has no application to ports where there is a stated appraiser. Semble, in such case compensation is provided by R. S. 2733.—Iselin *v.* Hedden (28 Fed. Rep., 416).

(*c*) A notice that the appraisement is not satisfactory and that the importers will give evidence "if desired" is not sufficient to entitle them to a reappraisement.—Lehmaier *v.* Maxwell (N. Y. Times, Jan. 28, 1856; 15 Fed. Cas., 250).

(*d*) Where the invoice value of iron was raised by the official appraisers, and duty on the increase in value and a penalty for undervaluation were imposed, and the importer served on the collector a written notice protesting "against the said increased appraisement and against the exaction of said increased duty and penalty," but was at the same time asked if he desired an appraisement by merchant appraisers, under section 17, act of August 30, 1842, answered that he did not, or did not ask one, and did not offer the fees for a reappraisement, held that if the protest might have amounted to notice of dissatisfaction with the appraisement under said section, had the notice been delivered without qualification, yet the assertion of the importer at the time that he did not ask a reappraisement took from it that effect.—Fielden *v.* Lawrence (3 Blatchf., 120; 9 Fed. Cas., 27).

(*e*) There can not be a reappraisement, on appeal, of imported goods, unless there has been an entry of the goods. Therefore, where, on the trial of an action to forfeit goods for alleged undervaluation, no invoice or entry of the goods was proved, but it appeared that papers purporting to be an invoice and entry had been in the possession of the district attorney, but had disappeared, and it also appeared that the goods had been appraised, but the papers on such appraisement had also disappeared, and that an appeal was taken from that appraisement, on which appeal a reappraisement was had, the papers on which were proved, held that it was not error for the court to tell the jury that they had a right to presume from the evidence that there was an entry of the goods.—Twenty-Eight Cases of Wine (2 Ben., 63; 7 Int. Rev. Rec., 4; 1 Am. Law T. Rep. U. S. Cts., 15; 24 Fed. Cas., 415).

(*f*) An appeal from the decision of the official appraisers to that of the merchant appraisers was made by the importers; but on the official appraisers demanding of them the production of all documents connected with the importation they refused to comply with the demand, withdrew the appeal, and paid the duties under protest. *Held*, that the parties by withdrawing their appeal and refusing to produce the papers called for had fixed the correctness of the appraisement.—Bartlett *v.* Kane (Taney, 186; 2 Fed. Cas., 971).

(*g*) The appraisers had the right to call for these papers, whether with the view of correcting their own judgment, if erroneous, or of laying them before the merchant appraisers in the event of a prosecution of the appeal.—Id.

(*h*) The refusal to produce papers admitted to be in a party's possession raises the strongest inference that the papers, if produced, would operate against the person holding them.—Id.

(*i*) The act of August 30, 1842, section 17, makes it in such a case as this conclusive proof that the papers when produced would be demonstrative against the pretensions of the party having them in his possession.—Id.

(*a*) The act of March 3, 1851 (9 Stat., 629), section 3, in regard to reappraisals of imported goods, applies to all goods, as well as those imported by their manufacturer as those imported by their purchaser.—Bannendahl *v.* Redfield (4 Blatchf., 223; 2 Fed. Cas., 763).

(*b*) In the invoice and entry the importer claimed that a certain discount had been allowed upon the goods. The discount was allowed and duty paid accordingly. Afterwards the United States claimed that the discount was fraudulently claimed and that no such discount was in fact allowed. In such a case a reappraisement may be made without a reexamination of the goods, the correction of the alleged false discount not being dependent on any inspection of the goods.—United States *v.* McDowell (21 Fed. Rep., 563).

(*c*) The importer has a right to be present when the reappraisers view his goods, to see that they are his goods, to illustrate them and exhibit them in any manner he sees fit, and to present to the appraisers any views he has.—Auffmordt *v.* Hedden (30 Fed. Rep., 360).

(*d*) The reappraisement is an appraisal on view, and the reappraisers have the power to ascertain the value of the merchandise by reasonable ways and means and to determine what witnesses, if any, it is proper for them to examine.—Id.

(*e*) Heavy goods were appraised upon the wharf and delivered to the importer upon the payment of the duties as invoiced and the execution of a bond to return the goods, if required, within ten days, no samples being retained and no demand being made within the ten days. Afterwards the valuation was raised and an additional duty was assessed upon the goods by the appraisers return and the importer notified thereof, who made a demand for reappraisement. A merchant appraiser having been appointed and not reporting, and the General Appraiser having stated that, owing to the lack of samples, a reappraisement was impossible, a liquidation was made in accordance with the original return. *Held*, that the liquidation was invalid and no suit was maintainable for the balance shown thereby.—United States *v.* Phillips (D. C.), (46 Fed. Rep., 466).

(*f*) Reappraisers may avail themselves of clerical assistance to average appraisements given by different experts when it appears that it was for their guidance only.—Origet *v.* Hedden (155 U. S., 228, 236).

(*g*) If the importer is afforded such notice of a reappraisement and hearing as enables him to give his views and make his contention in respect to the value of the goods, he can not complain even though he be not allowed to be present throughout the proceedings on the reappraisement, or to hear and examine all the testimony, or to cross-examine the witnesses.—Origet *v.* Hedden (155 U. S., 228, 236, 238).

(*h*) On a reappraisement by a merchant appraiser and a General Appraiser under R. S. 2930, the valuation of goods entered in March, 1886, was raised and the importer paid additional duties, for which he sued after protest and appeal. At the trial the plaintiff put in evidence chapter 3, part 3, articles 447 to 506, and chapter 5, part 8, articles 1339 to 1410, and 1415 to 1417, of Treasury Regulations of 1885, being instructions of June 9 and 10, 1885. The importer had asked for the reappraisement, and the collector selected the merchant appraiser. He took the prescribed oath. The defendant had a verdict in respect to the additional duties under the direction of the court, and the importer had a judgment in respect of another matter. On a writ of error held (1) that the Treasury instructions gave the importer all the rights to which he was entitled and were not repugnant to the provisions of R. S. 2902

and 2930, which required the use of all reasonable ways and means in appraising, and the proper rights of the importer were accorded to him in this case; (2) the question of the dutiable value of the merchandise was not to be tried before the appraisers as if it were an issue in a suit in a judicial tribunal; (3) in a suit to recover duties paid under protest the valuation of the merchandise made by the appraisers is, in the absence of fraud, conclusive on the importer, and the question as to the actual value of the merchandise can not be tried; (4) the merchant appraiser was not an officer within the meaning of article 2, section 2, of the Constitution, so as to require him to be appointed by the President, or a court of law, or the head of a Department; (5) R. S. 2930, making the decision of the appraisers final, is not unconstitutional.—Auffmordt *v.* Hedden (137 U. S., 310).

(*a*) While the goods remain in the ownership of the importer the collector has a reasonable time to fix their dutiable value, and his right to reappraise them under the act of May 28, 1830, in any case where, from neglect or want of evidence on the part of the appraisers, the appraisement has been under the proper dutiable value is not lost merely because they have gone through one form of appraisement and been delivered to the importer with a memorandum on the invoice that the entry was "right;" but the court expresses no opinion on the case where the goods had passed beyond the reach of the collecter.—Iasigi et al. *v.* The Collector (1 Wallace, 375).

(*b*) A reappraisement of imported merchandise when properly conducted is binding.—Earnshaw *v.* United States (146 U. S., 60).

(*c*) When the facts are undisputed in an action to recover money on such reappraisement, the reasonableness of the notice to the importer of the time and place appointed for the reappraisement is a question of law for the court.—Id.

(*d*) An importer appealed from an appraisement in 1882. A day in June was fixed for hearing the appeal. The Government not being ready, an adjournment was granted without fixing a day and the importer was informed that he would be notified when the case would be heard. March 19, 1884, notice was sent by letter to him at his residence in Philadelphia that the appraisement would take place at New York on the following day. His clerk replied that the importer was absent in Cuba, not to return before the beginning of May, and asked a postponement until that time. The appraisers replied by telegram that the appraisement was adjourned until March 25. On that day the case was disposed of in the absence of the importer or of any person representing him. *Held*, (1) that the notice of the meeting in March was sufficient; (2) that in view of the neglect of the importer to make any provision for the case being taken up during his absence, and of his clerk to appear and ask a further postponement of the hearing, the court could not say that the appraisers acted unreasonably in proceeding ex parte and in imposing additional duties without waiting his return.—Earnshaw *v.* United States (146 U. S., 60).

(*e*) An appraisement is conclusive upon the fact whether the appraisement of the goods imported was or was not made, as the act of March 3, 1851, section 1, directs that it shall be "as of the actual market value or wholesale price thereof in the principal markets of the country from which the same shall have been imported." If the importer alleges that it was not so made, and is dissatisfied, his remedy is by appeal to the merchant appraisers. He can not use the fact in a suit to recover the money paid as duties under protest.—Iasigi et al. *v.* The Collector (1 Wallace, 375).

Sec. 14. That the decision of the collector as to the rate and amount of duties chargeable upon imported merchandise, including all dutiable costs and

charges, and as to all fees and exactions of whatever character (except duties on tonnage), shall be final and conclusive against all persons interested therein, unless the owner, importer, consignee or agent of such merchandise, or the person paying such fees, charges and exactions other than duties, shall, within ten days after but not before such ascertainment and liquidation of duties, as well in cases of merchandise entered in bond as for consumption, or within ten days after the payment of such fees, charges and exactions, if dissatisfied with such decision, give notice in writing to the collector, setting forth therein distinctly and specifically, and in respect to each entry or payment, the reasons for his objections thereto, and if the merchandise is entered for consumption shall pay the full amount of the duties and charges ascertained to be due thereon. Upon such notice and payment the collector shall transmit the invoice and all the papers and exhibits connected therewith to the board of three general appraisers, which shall be on duty at the port of New York, or to a board of three general appraisers who may be designated by the Secretary of the Treasury for such duty at that port or at any other port, which board shall examine and decide the case thus submitted, and their decision, or that of a majority of them, shall be final and conclusive upon all persons interested therein, and the record shall be transmitted to the proper collector or person acting as such, who shall liquidate the entry accordingly, except in cases where an application shall be filed in the Circuit Court within the time and in the manner provided for in section 15 of this act.

DECISIONS UNDER SECTION 14, ACT OF JUNE 10, 1890.

(*a*) Where merchandise is alleged not to have been imported at all, but to have been brought from one domestic port to another, the Board of General Appraisers has no jurisdiction and an action for money had and received will lie against the collector to recover back duties assessed upon such property and paid under protest. This ruling has reference to goods imported into the United States from Porto Rico during the period between the ratification of the treaty of peace with Spain, April 11, 1899, and May 1, 1900, the date when the Foraker Act, so called, took effect.—De Lima *v.* Bidwell (182 U. S., 1); Goetze *v.* United States (id., 221); "The Insular Cases."

(*b*) The same ruling applied to merchandise from the Hawaiian Islands.—Crossman *v.* United States (182 U. S., 221); "The Insular Cases."

(*c*) To constitute a payment of duties upon any particular consignment of goods, there must be an intent, both on the part of the importer and of the collector, to apply the money to that consignment. *Held*, therefore, that where a check was given by the importer to an employee with directions to pay the duties upon a particular consignment, but he absconded with the same, and it afterwards came into the hands of the collector and was applied by him to the payment of duties upon a different importation, this was not a payment of the duties upon the former consignment. T. D. 14815, G. A. 2498, reversed.—Hendricks *v.* Schmidt (C. C. A.), (68 Fed. Rep., 425).

(*d*) The payment of the ascertained duties within ten days is not a condition precedent to jurisdiction by the Board.—T. D. 18724, G. A. 4037; T. D. 10500, G. A. 150; T. D. 16722, G. A. 3310; United States *v.* Goldenberg (168 U. S., 95).

(*e*) The Board has no jurisdiction of a protest filed prior to August 1, 1890.—T. D. 10228, G. A. 6.

(*f*) The Board has no jurisdiction of a protest made against suing on a bond (Customs Regulations, 1892, art. 1009).—T. D. 16572, G. A. 3268.

(*g*) On application to the Board to review its decision, held that the law does not confer upon the Board power to reverse its decision, such power being vested exclusively in the Circuit Court.—T. D. 11881, G. A. 872.

(*a*) The Board has no jurisdiction of the question of the disallowance of drawback.—T. D. 14522, G. A. 2333.

(*b*) The Board has no jurisdiction of a claim for an abatement or refund of duties on goods lost in a warehouse (R. S. 2984).—T. D. 12210, G. A. 1024.

(*c*) Goods in bonded warehouse stolen. Duties accrued on original liquidation September 27, 1893, and the protest against paying duty on stolen goods was filed April 23, 1894. *Held*, that the Board has no power to grant relief.—T. D. 15377, G. A. 2771.

(*d*) The Board has no jurisdiction of a claim for an allowance for damage to goods in warehouse under R. S. 2984.—T. D. 15519, G. A. 2829.

(*e*) Importers are authorized to file protests only against fees and exactions paid to the Government through the collector. It does not authorize protests against payments made to the owners of private bonded warehouses, for the refunding of which the Government is not responsible.—T. D. 13057, G. A. 1562.

(*f*) The Board has no jurisdiction of protests against the exaction of head money tax on passengers.—T. D. 15525, G. A. 2835.

(*g*) The Board has no jurisdiction to review the returns made according to law by the United States weighers, gaugers, or measurers acting within the line of authority conferred upon them by R. S. 2890.—T. D. 16637, G. A. 3282.

(*h*) The protest was not filed in duplicate, as required by article 930, Regulations, 1892. *Held*, without deciding whether the regulation would be conclusive against an importer if the collector refused to accept the protest, the acceptance of the same by the collector operates as a waiver.—T. D. 14457, G. A. 2303.

(*i*) The Revue Elegant Journal de Modes, lithographed and colored fashion plates imported by mail, assessed for duty under paragraph 420, act of 1890, and claimed to be free under paragraph 657 as a periodical. *Held*, that importations by mail being prohibited by law except when made under postal treaties and conventions, and being subject to a fine equal to the duty (art. 305, Reg. 1892), the Board has no jurisdiction.—T. D. 15327, G. A. 2761.

(*j*) An electric launch claimed to be a part of the necessary equipment of the steam pleasure yacht Hermione was sent from Scotland in advance of the yacht and invoiced and entered for duty. It was assessed as a manufacture of metal and claimed not to be imported merchandise, but necessary equipment. *Held*, that the queston is substantially the same as that raised in Ex parte Fassett (142 U. S., 479), in which it was decided that the jurisdiction of the Board does not extend to the question whether or not an article is imported merchandise within the meaning of the tariff laws, and that the Board has no jurisdiction.—T. D. 17405, G. A. 3596.

(*k*) The jurisdiction of the Board of Classification extends only to the review of the decision of the collector as to the rate and amount of duties, etc. It does not include a case where the collector reliquidates the entry under order from the Secretary by virtue of some special legislative authority empowering the Secretary to make such an order. In such case the collector is the mere agent of the Secretary, and the decision reached is not the decision of the collector, but of the Secretary. (This was a case of reliquidation under the proviso to section 25, act of 1894).—T. D. 20134, G. A. 4288.

(*l*) The jurisdiction of the Board of General Appraisers does not extend to cases coming within the purview of R. S. 2984, the jurisdiction conferred upon the Secretary by that statute being exclusive.—T. D. 22689, G. A. 4830.

(*a*) The determination of what constitutes excessive sea stores rests entirely within the judgment of the collector, in conjunction with the naval officer where there is one. His decision is not reviewable by the courts or the Board of Classificaion.—T. D. 21324, G. A. 4464, see An Ullage Box of Sugar (1 Ware (350) 355; 24 Fed. Cas., 504).

(*b*) The Board has no jurisdiction to review the action of the collector in exacting from the purchaser of cigarettes at a public sale of unclaimed merchandise the expense of stamping such cigarettes under R. S. 3402.—T. D. 17851, G. A. 3785.

(*c*) The action of the collector in requiring payment of unlading-officers' charges (under articles 1057 and 1058 of the regulations made under authority of R. S. 251) and expenses (under authority of T. D. 12765, following section 29, act of June 26, 1884) is not subject to review by the Board.—T. D. 17852, G. A. 3786.

(*d*) Under the act of March 2, 1897, the question of the standards of tea is not committed to the Board, but to a tea commission. The Board is limited to the finding of fact whether the tea is up to the standard prescribed.—T. D. 18416, G. A. 3973.

(*e*) So-called liquidations of entries made under instructions from the Secretary (Circular No. 61, T. D. 17978, dated April 5, 1897) were designed to be mere provisional or tentative liquidations and do not constitute such final decisions as are made subjects of protest and of decision on appeal to the board.—T. D. 18634, G. A. 4032.

(*f*) The Board of Classification, being charged with the duty of examining and deciding all cases properly before it, acts judicially and is not at liberty to affirm pro forma a decision of a collector in a doubtful case and cast on the courts the sole responsibility of construing an ambiguous statute. It is not only the right, but also the duty, of the members of the Board to decide all issues according to their sound judgment and discretion and the rules of legal construction as settled by the courts.—Marine *v.* Lyon (65 Fed. Rep., 992) and In re Van Blankensteyn (56 Fed. Rep., 475) followed; T. D. 18915, G. A. 4072.

(*g*) The action of a collector in requiring that an internal-revenue stamp be affixed to an entry of imported merchandise does not raise a question cognizable by the Board of Classification.—T. D. 20129, G. A. 4283.

(*h*) The board has no jurisdiction of protests against the exaction of tonnage duties.—T. D. 22507, G. A. 4773.

(*i*) The board is without authority to entertain an appeal against charges incurred where the goods are held under seizure or proceedings for forfeiture.—T. D. 18411, G. A. 3968.

(*j*) The Board has no jurisdiction of a protest against the seizure of articles seized in condemnation proceedings under section 10, act of August 28, 1894.—T. D. 16299, G. A. 3128.

(*k*) Goods seized for forfeiture, delivered to importers under R. S. 938, when the Secretary granted a conditional warrant of remission on the payment of lawful duties and costs. The importer paid and protested against the amount. *Held*, that the Board has no jurisdiction.—T. D. 15520, G. A. 2830.

(*l*) The jurisdiction conferred on the Board to review the decision of the collector as to the rate and amount of duties extends only to merchandise lawfully entered and regularly invoiced and appraised, and they have not jurisdiction, in the case of goods seized and libeled for forfeiture, to review the determination of the collector as to the duties to be paid thereon, as required by R. S.

938, in order to secure the delivery of the goods to the claimant. T. D. 11049, G. A. 492, reversed.—In re Chichester (C. C.), (48 Fed. Rep., 281).

(*a*) The invoice was in Austrian florins and the entry was liquidated as of the value of 2 crowns, or 40.6 cents, in accordance with the value as fixed by the Director of the Mint. The importer claimed that the currency should be based on the value of the Austrian standard florin, which is claimed to be silver, and not the gold standard proclaimed by the Secretary. *Held*, that the Board is without jurisdiction.—T. D. 15223, G. A. 2716.

(*b*) The Board will not consider the propriety of a reliquidation made under a Department order by authority vested in the Secretary by the proviso to section 25, act of 1894, relating to the value of foreign coins, and authorizing the assumption of values therefor different from those estimated by the Director of the Mint.—T. D. 20134, G. A. 4288.

(*c*) Invoice made out in paper florins of Austria-Hungary. No consular certificate giving the value of the florin accompanied the invoice. In reducing the invoice currency to United States gold the collector estimated the florin at $0.482, the value of the gold florin as proclaimed by the Secretary. The importer claimed that the collector should have adopted the silver florin as the standard value, as proclaimed by the Secretary, which was thirty-two cents. *Held*, that the action of the collector in adopting the value of the gold florin was not subject to review by the Board.—United States *v.* Klingenberg (153 U. S., 93).

(*d*) Silver-lead ore was seized by the collector on the ground that the importers were attempting to defraud the revenues by bringing in ores from several mines so mixed as to give the ore a high content of silver, and a libel of forfeiture was filed. The ore was released on bond being given and duties paid. The collector claimed that the Board had no jurisdiction. *Held*, that the Board had jurisdiction and that there is nothing in the tariff act to warrant a discrimination against bringing in mixed ores.—T. D. 11049, G. A. 492; reversed, In re Chichester (C. C.), (48 Fed. Rep., 281).

(*e*) Certain goods invoiced as silk wearing apparel, but classified as wool wearing apparel. It was found to be dutiable as silk wearing apparel. The collector claimed that the Board should not consider the case, because the importer did not return the goods to the collector and demand a reexamination. *Held*, that as the collector did not demand a return of the goods the importer has done all that is required of him to give the Board jurisdiction.—T. D. 13664, G. A. 1902.

(*f*) The Board has jurisdiction of a protest against the exaction of a penalty accruing through a clerical error. Clerical error corrected.—T. D. 14946, G. A. 2575.

(*g*) The Board has authority to pass on the legal validity of regulations issued by the Secretary and designed for the convenient administration of the tariff laws, and this jurisdiction is commensurate with that of the courts.—T. D. 20990, G. A. 4408.

(*h*) Brandies imported on which duties under paragraph 339, act of 1890, were $12,438.75. The importer drew checks payable to the order of the collector showing on their face that they were for the payment of duties, which they sent to the collector by their clerk. The clerk delivered the checks for all except $715.25 of the amount of duties; which checks for said sum he converted to his own use and sold to other parties who paid duties with them. The liquidation was on January 12, 1891, and the excess of duties $715.25 was paid

November 18, 1893, and protest filed same day. *Held*, that the Board has jurisdiction.—T. D. 14815, G. A. 2498.

(*a*) Steel billets invoiced and entered at £6 9s. per ton. Corrected invoice shows value £6 8s., 1 shilling in the original having been "cartage by rail," a nondutiable charge. The appraised value was final in the absence of an appeal for reappraisement when the corrected invoice might have been produced, and we can not now inquire into value. There does not appear to be a manifest clerical error in the invoice entry or appraisement.—T. D. 16961, G. A. 3389.

(*b*) The Board has jurisdiction to examine and decide protests arising upon decisions of collectors in Porto Rico.—T. D. 22410, G. A. 4739.

(*c*) The Board has jurisdiction of protests relating to light dues.—T. D. 22507, G. A. 4773.

(*d*) The Board of General Appraisers has jurisdiction to determine the legality of a Treasury regulation (T. D. 20178) making charges for the supervision of such marking of packages as it "relates to dealings with imported merchandise in the regular course of passing the same through the customhouse" and does not affect the "lawful entry, regular invoice, or appraisement" of the goods.—T. D. 22496, G. A. 4767.

(*e*) The Board of Classification has authority within its discretion to apply to a given case testimony taken in a previous case, where the issues in the two cases are substantially the same.—T. D. 21408, G. A. 4494.

(*f*) The collector classified certain window and other glass under paragraph 112, act of 1890, and the importer protested, claiming that on the voyage part of the glass was broken into pieces which could not be used without remanufacture and was therefore exempt from duty under paragraph 590. Before the Board the importer offered to prove the number of pounds of broken glass, but the Board refused the offer, deciding that the claim was in legal effect one for the reduction of duties on account of damage to part of the goods, and that such a claim was inadmissible under section 23, act of June 10, 1890. The facts were undisputed, and the Board found as a fact that part of the glass was broken on the voyage. *Held*, that the proceeding before the Board was in the nature of a demurrer by the collector to the protest; that the Board had authority to determine the question of law thus presented without admitting the evidence, and that on an appeal from its decision the Circuit Court had authority to review and reverse the same, notwithstanding the absence of evidence from the record to support the finding as to the broken glass.—In re Bache (54 Fed. Rep., 371), reversed in 59 id., 762.

(*g*) The importer claimed to have filed protests. Alleged copies were filed. *Held*, that the Board has the same power which belongs to a court to allow the substitution of a copy of the original of a document forming part of the record of a case submitted to it, when such original is proved to have been lost.—Marine *v.* Lyons (C. C. A.), (65 Fed. Rep., 992).

(*h*) The manifest, bill of lading, invoice, and entry called for eight cases (31,000) cigars. The examiner reported and the appraiser returned the cigars, 1,100 short. The protest raised this question of shortage, and it was one affecting the amount of duties on which an appeal lies to the Board. Sustaining the Board.—United States *v.* Park (C. C.), (77 Fed. Rep., 608).

(*i*) The Board has jurisdiction to review the action of the collector in regard to the date at which the value of foreign coin is to be estimated in determining dutiable value.—Wood *v.* United States (C. C.), (72 Fed. Rep., 254).

(*a*) The Board of Classification has jurisdiction to review the action of a collector in regard to the date at which the value of foreign coins is to be estimated.—T. D. 20448, G. A. 4319.

(*b*) The action of a collector in declining to accept the proclaimed value of foreign standard coin and in adopting another standard, thereby increasing the amount of duty, does not relate to a disputed appraisement, but to the amount of duties, and is reviewable on protest of the importer by the Board and the Circuit Court.—United States *v* J. Allston Newhall & Co. (C. C.), (91 Fed. Rep., 525.

(*c*) The action of the collector in declining to accept the proclaimed value of foreign standard coin and in adopting the value declared in the consular certificate, thereby increasing the amount of duties, although approved by the Secretary, is reviewable, on protest, by the Board and by the Circuit Court. T. D. 21423, G. A. 4498, affirmed.—United States *v.* Beebe (C. C.), (103 Fed. Rep., 785).

(*d*) The board of general appraisers has jurisdiction to correct a mistake in the appraisement arising from a clerical error in invoicing the goods as worth so many marks instead of so many pfennigs. Sustaining the Board.—United States *v.* Benjamin (C. C.), (72 Fed. Rep., 51).

(*e*) In proceedings before the Board under protest, the Board has jurisdiction to inquire into and impeach the dutiable valuation reported to the collector by the appraiser, upon which the collector assessed the rate of duty to which the merchandise was subject.—United States *v.* Passavant (169 U. S., 16).

(*f*) A board of three general appraisers, sitting as a Board of Classification, has jurisdiction coextensive with that conferred on the courts by section 15, act of June 10, 1890, to review, upon protest, the regularity and pass upon the validity of an appraisement made by a board of three general appraisers, acting under section 13.—T. D. 21498, G. A. 4521.

(*g*) Such a board of three general appraisers, sometimes called a Board of Reappraisement, is a statutory tribunal with limited powers and jurisdiction, and any decision made by it transcending its jurisdiction is null and void.—Id.

(*h*) The Board of Classification has the power which belongs to a court to allow the substitution of a copy for the original of a document forming part of the record of a case before it, when such original is proved to have been lost.—T. D. 23167, G. A. 4957.

(*i*) The jurisdiction of the Board does not extend to the action of a collector in exacting duties on goods brought from Porto Rico after the proclamation of the treaty of peace with Spain, when the sole question involved is whether Porto Rico is a foreign country within the meaning of the tariff laws.—T. D. 23191, G. A. 4967.

(*j*) The Board of Classification has jurisdiction to examine and decide protest cases arising upon decisions of the collectors of customs of Porto Rico as to the rate and amount of duties upon merchandise imported into that island from foreign countries.—T. D. 23269, G. A. 4988.

(*k*) Coverings for cigar holders and tobacco pipes were assessed at 100 per cent under the act of 1883, section 7, and claimed to be dutiable at 30 per cent under paragraph 463, as manufactures of leather, or at 35 per cent under paragraph 410, by assimilation to cardcases, pocketbooks, etc., or at 70 per cent under paragraph 476, as smokers' articles. Protest held not to be sufficiently specific and that alternative claims are not authorized.—T. D. 10224, G. A. 2; reversed, T. D. 10487, G. A. 137.

(*a*) Alternative claims may be made iu a protest.—T. D. 10487, G. A. 137.

(*b*) Two sets of protests one by the agent at the port of entry and the other forwarded by the principal. Both entertained and considered as alternative protests.—T. D. 14922, G. A. 2551.

(*c*) An importer may protest against a classification on alternative grounds, where the proper classification is doubtful, and the fact that his protest is sustained ou one of the grounds does not estop him from appealing on the ground that the other states the correct classification.—Koechl *v.* United States (C. C. A.), (91 Fed. Rep., 110).

(*d*) A protest as to the questiou of weight did not reopen the question as to the rate of duty.—T. D. 13550, G. A. 1822.

(*e*) The usual coverings in which oranges were imported in August, 1894. were boxes or barrels and not baskets, hence a protest claiming such baskets to be free will be overruled without passing on the correctness of the decision assessing them by similtude as boxes.—T. D. 18605, G. A. 4003.

(*f*) Two protests filed neither marked "original" or "duplicate." They were not duplicates but the collector so treated them and forwarded one only to the Board of Geueral Appraisers, the one so forwarded not setting forth all the claims made by the imported. *Held*, that the importer is not restricted as to the number of protests.—T. D. 15815, G. A. 2915.

(*g*) A reliquidation ordered by the Secretary remitting penal duties under R. S. 5293 confers no new right of protest.—T. D. 17940, G. A. 3815.

(*h*) The collector's reliquidation of an entry pursuant to the decision of the Board of General Appraisers, being res adjudicata, can not be challenged by a second protest.—T. D. 17948, G. A. 3823.

(*i*) Protests sustained and entries liquidated in accordance with claim of importers. They afterwards filed a second protest. *Held*, that the only remedy of the importers was by appeal to the Circuit Court and that the second protest is invalid.—T. D. 13079, G. A. 1584.

(*j*) Where an entry was reliquidated in accordance with the protest the importers are estopped from making further claim in a second protest.—T. D. 13492, G. A. 1794.

(*k*) Importers are confined to such grounds of objection as are distinctly and specifically set forth in their protests.—In re Austin (C. C.), (47 Fed. Rep., 873).

(*l*) The collector classified merchandise under paragraph 373, act of 1890, as textile fabrics embroidered by hand or machinery and the importer protested that it was dutiable under paragraph 346 as cotton cloth. The Board found it to be dutiable under paragraph 355 as a manufacture of cotton and ordered a reliquidation. *Held*, that the Board of General Appraisers can not go outside of the protest and find that the goods are dutiable as a class other than that specified in the protest.—49 Fed. Rep., 224, affirmed.—In re Collector of Customs (Sherman, importer) (C. C. A.), (55 Fed. Rep., 276).

(*m*) An importer is bound by his protest.—United States *v.* Curley (C. C.), (66 Fed. Rep., 720).

(*n*) An importer must stand on the objections made in his protest and can not vary from nor enlarge them on the trial. When an article was classified as a medicinal preparation in the preparation of which alcohol was used (paragraph 67), and the only ground of protest was that, conceding it to be such preparation, it was not dutiable as such, but as chemical compound, the

importer can not insist, in proceedings to review the action of the Board, that the classification was incorrect because it does not appear that alcohol was used in the preparation of this particular article, which might have been prepared otherwise.—Battle & Co., Chemists, Corp. *v.* United States (C. C.), (108 Fed. Rep., 216).

(*a*) The protest need not specify the particular cases containing the merchandise, but when it is restricted to goods contained in certain cases it is not incumbent on the collector or the Board to give consideration to articles contained in other cases.—T. D. 14076, G. A. 2127.

(*b*) To entitle an importer to the benefit of the similitude clause that clause must be claimed in the protest.—T. D. 22161, G. A. 4699.

(*c*) The rule of the Board with regard to the suspension of cases is well established and to this effect: That appellants must show that the case in which the rule is invoked involves an issue at the time under appeal and pending in some court having a right to review the decisions of the Board.—T. D. 16847, G. A. 3366.

(*d*) When importers have been duly and reasonably notified to appear before the Board and they have failed to do so the reasonable presumption is that they have abandoned their protest.—T. D. 17156, G. A. 3473.

(*e*) It seems that if an importer who has appealed to the Board of Appraisers from the decision of the collector fails to appear pursuant to the notification of the Board to show cause why the action of the collector should not be affirmed, the Board is entirely justified in affirming the decision of the collector without regard to its correctness.—United States *v.* China and Japan Trading Co. (C. C. A.), (71 Fed. Rep., 864).

(*f*) Importers are bound to take notice of the decisions of the Board of General Appraisers without being formally advised when a decision is made.—T. D. 10754, G. A. 307.

(*g*) There is nothing in the law governing the Board of General Appraisers which requires that there should be original testimony heard by them on appeal and such testimony is unnecessary where the record and exhibits sent up by the collector furnish sufficient basis for their decision.—In re Hempstead (C. C.), (95 Fed. Rep., 967).

(*h*) Certain importers appeared before the Board in support of their protests against the decisions of the collector, but as to one of said protests they offered no evidence before the Board. *Held*, that they had a right to appeal to the Circuit Court and that the right to bring new evidence was coextensive with the right of appeal.—Lesser *v.* United States (C. C.), (89 Fed. Rep., 197).

(*i*) On appeal from a decision of the collector the burden of proof is on the importer to prove that his contention is right, and if he fails the action of the collector stands, even though the collector also has selected the wrong paragraph.—Tiffany *v.* United States (C. C.), (105 Fed. Rep., 766).

(*j*) Protest against the classification of leaf tobacco overruled because the importer did not produce the tobacco.—T. D. 14376, G. A. 2260.

(*k*) Goods delivered to importer from vessel in compliance with paragraphs 281, 282 (1892). Importer applied for reconsideration and notified to produce the goods in accordance with his bond, with which notice he failed to comply. Protest overruled.—T. D. 17265, G. A. 3527.

(*l*) The merchandise having gone into consumption, the decision of the collector as to the capacity of lemon boxes is conclusive.—T. D. 11044, G. A. 487.

(*a*) Collectors should forward with protests the invoice and entries covering the merchandise, also samples, if the goods are sampleable, together with a full and accurate description of the merchandise, and all reports, testimony, and facts in their possession that may be of service to the Board.—T. D. 10928, G. A. 423.

(*b*) Goods entered, returned, and classified as coal-tar colors, and it was afterwards claimed that there was a mistake in the entry and that the goods were water colors. *Held*, that samples are necessary in such a case.—T. D. 12133, G. A. 995.

(*c*) Importers must prove their cases.—T. D. 13169, G. A. 1590.

(*d*) Protest overruled because of carelessness and negligence on the part of the protesters.—T. D. 12910, G. A. 1461.

(*e*) A special hearing will not ordinarily be granted by the Board where a protest raises only questions of law which have already been adjudicated and settled, especially when the hearing applied for must be held at a distant port.—T. D. 23111, G. A 4940

(*f*) A protest filed by apparent strangers to the goods, without any intimation that the act was done for the person who swore in the invoice that he was the owner, is ineffectual; nor will the fact that the owner is connected with one of the departments of the establishment of the person making the protest authorize the inference that they were agents of the goods.—Abegg *v.* United States (C. C.), (71 Fed. Rep., 960).

(*g*) A protest drawn and signed by attorneys at the request of a customs broker who had no authority from the importer to employ the attorneys is an unauthorized protest and is void.—T. D. 17631, G. A. 3679.

(*h*) Duty assessed on sheet steel under paragraph 114 (1894), and the importer claimed that it was dutiable at two-tenths of a cent per pound but did not give paragraph or act. Protest overruled and assessment affirmed. Collector applied for revision because of the insufficiency of the protest. *Held*, that the correct duty being assessed and no one wronged, complaining or to complain, this would seem to be enough.—United States *v.* Pilditch (C. C.), (99 Fed. Rep., 938).

(*i*) A protest filed by an agent of the importer is in law made by his principal.—T. D. 23006, G. A. 4918.

(*j*) A protest not signed held not to be a legal protest.—T. D. 14233, G. A. 2197.

(*k*) An unsigned protest is not "notice in writing" and is a nullity.—T. D. 17822, G. A. 3756.

(*l*) A protest not made by owner, importer, consignee, or agent is not valid.—T. D. 10225, G. A. 3.

(*m*) Protest overruled because it did not appear that the person filing it is the owner, importer, agent, or consignee or has any interest in the goods which would justify a protest by him.—T. D. 12255, G. A. 1069; T. D. 12443, G. A. 1181.

(*n*) Declaration was made that the goods were purchased by Adams & Howe. They were consigned to Adams & Howe, who made the entry, and M. L. Orcutt, a member of the firm, made the owner's oath. The protest was signed by J. M. Keane, who would seem to be the resident agent of the shipper. Protest unauthorized.—T. D. 17629, G. A. 3677.

(*o*) The protest must be filed within ten days after liquidation at the first port of entry.—T. D. 10407, G. A. 98.

(*a*) A protest must be filed within ten days after liquidation and not after payment.—T. D. 11024, G. A. 467.

(*b*) Protest filed on the 15th and before liquidation, which was on the 16th, held to have been prematurely filed.—T. D. 13606, G. A. 1878.

(*c*) Protest filed before liquidation or more than ten days after liquidation held invalid.—T. D. 10477, G. A. 127.

(*d*) The ten days commences from the date of liquidation without regard to notice.—T. D. 10400, G. A. 91.

(*e*) A protest made within ten days can not, after the expiration of that time, be amended.—In re Sherman (C. C.), (49 Fed. Rep., 224).

(*f*) Where the ten days expires on Sunday a protest filed on Monday is too late.—T. D. 16723, G. A. 3311; T. D. 21628, G. A. 4563.

(*g*) The filing of a protest on Sunday, like the service of other civil process on that day, is illegal. A protest can not be officially received by a collector on Sunday, and if in fact so received can at most be considered only as officially in his hands when Sunday has expired. A protest lodged with the collector on Sunday, that day being the tenth day after liquidation, is void.—T. D. 21628, G. A. 4563.

(*h*) A protest filed within ten days after the reliquidation under a decision of the Board, but long after the original liquidation, is not filed in time.—T. D. 13546, G. A. 1818.

(*i*) Maple sugar imported July 9 and duties liquidated August 11, 1890. Withdrawn under section 50, act of October 1, 1890, and duties paid October 29. Protest filed October 31, 1890, held valid and in time.—T. D. 10530, G. A. 180.

(*j*) Where goods are withdrawn from the warehouse a protest against the assessment of duties on the weight at the time of the entry rather than at the time of withdrawal (sec. 50, act of Oct. 1, 1890), filed within ten days from the date of liquidation, is in time.—T. D. 12374, G. A. 1146.

(*k*) Where goods are entered for warehouse and transportation the protest must be filed at the original port of entry and within ten days.—T. D. 13584, G. A. 1856.

(*l*) Protest must be made within ten days from the liquidation of the warehouse entry where the final liquidation makes no change in the amount of duties.—T. D. 16419, G. A. 3208.

(*m*) Goods imported at New York in March, 1894, and on October 2, 1894, the goods were entered for warehouse and transportation to Boston, where a combined entry for rewarehouse and withdrawal was made on October 26. Protest was made against this entry. The protest held insufficient because: (1) The entry was complete at the original port; (2) the liquidation is part and parcel of the entry, and hence (3) the act complained of being that of the collector of the original port the protest must run to and against him.—T. D. 15671, G. A. 2852.

(*n*) Filing a protest with the Secretary of the Treasury which does not come into the hands of the collector until after the lapse of ten days from liquidation is not a compliance with law.—T. D. 16658, G. A. 3303.

(*o*) Duties liquidated November 6 and protest mailed by registered letter at Hartford, which reached St. Albans November 16, but did not come into the hands of the collector until the 17th. *Held*, not in time.—T. D. 13204, G. A. 1625.

(*a*) Entry liquidated and duties paid May 17. On May 27 the collector received a telegram stating that protest had been mailed that day. Protest received May 30. *Held*, that a protest sent by mail received more than ten days after liquidation is not in time.—T. D. 13367, G. A. 1747.

(*b*) When the practice at the custom-house permits the giving of notice by leaving the protest in a certain office and such protest is left in the proper place, after business hours, on the last day but one for giving notice, the last day being a holiday (election day), on which the custom-house is closed by special order though not by law, and the notice remains in the office during such last day, it is in time and entitled to consideration. T. D. 13865, G. A. 2018, reversed.—Frankenburg *v.* United States (77 Fed. Rep., 606).

(*c*) Protest dated June 6 and the importer testifies that he deposited it on the desk of the protest clerk a few minutes before 4 o'clock on that day. The record shows it was not filed until the 8th. *Held*, not to have been filed on the 6th.—T. D. 14855, G. A. 2538.

(*d*) Liquidation filed October 7 and protest filed October 17, which was in time, but the increased duties were not paid until October 19. Protest overruled because the increased duties were not paid until more than ten days after the stamped date of liquidation.—T. D. 13219, G. A. 1640.

(*e*) The importer is not entitled to any special notice of the fact that the collector has made a liquidation of duties, and a protest filed more than ten days after liquidation but within ten days after the importer had notice of the decision of the collector is too late.—T. D. 17059, G. A. 3440.

(*f*) A protest stated: "We reserve ourselves the right to make further protest." *Held*, that the right to protest is limited to a period of ten days from the date of liquidation, after the expiration of which time protests can not be filed nor can one on file be amended or changed in any respect.—T. D. 11095, G. A. 538.

(*g*) Protest on January 28, 1893, and an additional duty found due which was not paid and the liquidation canceled and abandoned by the collector. On February 27, 1893, the collector voluntarily reliquidated the entry against which protest was lodged March 3. *Held*, that the final liquidation was on February 27 and that the ten days run from that date.—T. D. 15309, G. A. 2743.

(*h*) Protests against liquidations on pro forma invoices are subject to the conditions and exactions imposed by this section and must be filed within ten days after the ascertainment and liquidation of duties.—T. D. 13208, G. A. 1629.

(*i*) Rug imported January 14, 1896, and assessed. Same rug invoiced by mistake December 10, 1895. Duty paid twice. Protest filed February 11, 1896, claiming an allowance for deficiency under both entries. Protest overruled because not filed in time.—T. D. 17853, G. A. 3787.

(*j*) Entry liquidated October 24, 1890, on a basis of 9 per cent advance and no dissatisfaction expressed. Clerical error discovered in the liquidation and that the advance exceeded 10 per cent. Entry reliquidated and additional duty imposed. Appeal for reappraisement, but before action it was withdrawn. The appraiser then reduced value on certain items and returned the invoice December 10. Entry reliquidated January 19, 1891, and protest filed January 27. *Held*, that the reliquidation of January 19, not having changed the status of the invoice but having placed the importers in the position they occupied under the liquidation of October 24, such reliquidation did not restore the right of protest which had expired.—T. D. 11563, G. A. 738.

(*a*) Theatrical properties imported October 27, 1894, which were accorded the privilege of paragraph 596, act of 1894. Entry liquidated May 3, 1895. Goods not exported at the expiration of six months and the Secretary extended the time six months under the authority conferred by paragraph 596. Liquidated duties paid October 30, 1895, and goods taken by importer a bond having been given. Protest filed November 1, 1895, more than ten days after liquidation of entry, but within ten days after payment and delivery of the goods. *Held*, that the protest was filed too late.—T. D. 17411, G. A. 3602.

(*b*) A paper is said to be filed when it is delivered to a clerk or other officer to be kept by him with the other papers in the case.—T. D. 23279, G. A. 4990.

(*c*) The date of the "liquidation and ascertainment of duties" within ten days after, but not before which, protests must be filed, is the date of final liquidation stamped on the entry by the collector after the statement of the duties has been certified by the naval officer to be correct (art. 1416, Reg. 1899), and it is not the date of the original estimation of duties which (art. 410) is tentatively made at the time of entry, before examination and appraisement of the merchandise. Accordingly a protest filed with the collector within ten days after such original estimate, but before the final liquidation, is invalid as being made prematurely.—T. D. 22698, G. A. 4833.

(*d*) When a change in the rate of duties occurs while the goods are in bond the law requires the collector of his own motion to reliquidate all entries on the basis of the new rate. He may do this at or before the time of the withdrawal of the goods from bond. The failure or refusal of the collector to make such reliquidation and adjustment before final withdrawal from bond is equivalent to a decision by him that the original liquidation was correct; and a protest [illegible]le within ten days from the date of such withdrawal is seasonably filed [illegible]ied will entitle the importer to an adjudication of his claim that the new rates are applicable to his goods.—T. D. 22805, G. A. 4865.

(*e*) When a protest is lodged with the collector within ten days from the time the new rates of duty became operative, but before the collector has reliquidated the entry to conform therewith, and before the goods have been withdrawn from bond, such protest is premature and not entitled to consideration on its merits.—T. D. 22805, G. A. 4865.

(*f*) The right of protest must be availed of at the time of the liquidation of the entry and in the case of withdrawal of goods from bond there is no new right of protest after the lapse of ten days from the date of liquidation unless between the date of such liquidation and of withdrawal there has been a change in the law and the collector has refused or neglected to reclassify the goods.—T. D. 23074, G. A. 4930.

(*g*) Custom-house brokers apply to the Secretary of the Treasury for relief. Letter transmitted to the collector. The collector forwarded the letter to the Board with this indorsement: "By order of the Department in its letter of March 26, 1895, this paper is received as a protest lodged nunc pro tunc, i. e., although received at his office on March 27, 1895, is received as if lodged on March 11, 1895, the date that it was forwarded to the Department." *Held*, (1) that the brokers were not lawfully authorized to file a protest; (2) that the paper is not in form and substance a sufficient and valid protest; (3) that if it is sufficient it was not given to the collector within the time required by law; (4) that the time limit within which a protest must be filed can not be extended.—T. D. 17390, G. A. 3581.

(*h*) The giving of notice of dissatisfaction to a collector is equivalent to filing a protest with the collector.—T. D. 23279, G. A. 4990.

(*a*) The sending of a letter to a Treasury official at Washington complaining of an assessment of duty is not such notice of dissatisfaction as is contemplated by section 14 of the administrative act; neither does the transmission of such letter by the Department to the collector for "report and return" constitute such notice.—T. D. 23279, G. A. 4990.

(*b*) When the Treasury Department transmits such letter to the collector instructing him to accept it as due notice of dissatisfaction the Department may be deemed to have voluntarily constituted itself the agent of the importer for filing his protest; and the letter may, perhaps, be treated as a valid protest if placed in the collector's hands within ten days after liquidation.—T. D. 23279, G. A. 4990.

(*c*) Payment of duties is a condition precedent to the right of protest.—T. D. 10255, G. A. 33; T. D. 12221, G. A. 1035, reversed. (See United States *v.* Goldenberg) (post).

(*d*) Payment of duties is not a condition precedent to protest.—T. D. 10500, G. A. 150.

(*e*) Protests should not be transmitted to the Board until duties are paid.—T. D. 10536, G. A. 186.

(*f*) The payment of the ascertained duties within ten days is not a necessary precedent condition to jurisdiction by the Board.—T. D. 18724, G. A. 4037.

(*g*) A protest is effective as to goods not advanced in value regardless of the nonpayment of increased duties on other goods in the same entry.—T. D. 16722, G. A. 3310.

(*h*) Where imported foreign goods are entered at a custom-house for consumption the payment by the importer of the full amount of [illegible] ascertained to be due upon the liquidation of the entry, as well as giving notice of dissatisfaction or protest, within ten days after the liquidation of such duties is not necessary in order to enable a protesting importer to have the exaction and classification reviewed by a Board of General Appraisers and by the courts. Congress has not specifically provided that payment shall be made within ten days as one of the conditions of challenging the action of the collector and hence there is no warrant for enforcing any such condition.—United States *v.* Goldenberg (168 U. S., 95, 103).

(*i*) As to the right of protest under reliquidation.—T. D. 14645, G. A. 2403.

(*j*) The appraiser resorted to section 11, act of June 10, 1890, to ascertain the cost of production of St. Gall embroideries. The importer claimed that the appraisers could have ascertained the market value under section 10. *Held*, that the valuation returned by the appraiser could not be reviewed on protest.—T. D. 12996, G. A. 1547.

(*k*) Section 14, act of June 10, 1890, authorizes importers to file protests only against fees and exactions paid to the Government through the collector. It does not authorize protests against payments made to the owners of private bonded warehouses for refunding of which the Government is not responsible.—T. D. 13057, G. A. 1562.

(*l*) The action of the collector in stating, in his return to the Board of Appraisers, that the requirements of the law have been complied with by the importer does not operate as a waiver of objections on the ground of an insufficient protest. The protest being a statutory necessity, it is beyond the power of the collector to waive it.—United States *v.* Schefer (C. C.), (71 Fed. Rep., 959).

(*a*) Upon an importation of ginger ale in bottles the collector added the value of the bottles to that of the ale for the purpose of assessing the duty. *Held*, that the question of the propriety of such action was one of classification not of valuation and was properly raised by protest, not by notice of dissatisfaction.—Dickson *v.* United States (C. C.), (68 Fed. Rep., 534).

(*b*) Protest claimed that goods were dutiable as "toys not composed of rubber, china, porcelain, etc., not specially provided for," at 35 per cent under paragraph 453, act of 1897. Paragraph 453 relates to musical instruments, but the protest held sufficient as a claim under paragraph 418.—T. D. 21695, G. A. 4582.

(*c*) Lenses of glass, polished, were assessed at 60 per cent. The protest was against the assessment of duty at 45 per cent instead of 60 per cent. *Held*, that this inadvertence did not render the protest invalid.—T. D. 12020, G. A. 933.

(*d*) Protest intended to claim that the article was dutiable under section 4, act of 1890. It referred to paragraph 773 B when there is no such paragraph. The importer was misled by Heyl's Digest, which gives section 4 as paragraph 773–B. Held sufficient.—T. D. 13298, G. A. 1678.

(*e*) The protest is against the "liquidation and assessment of duty upon one case containing plated ware composed of metal and pressed glass" and claims that it is dutiable under paragraph 215 as manufactures of metal not specially provided for, at 45 per cent and not at 60 per cent under paragraph 105; also that it is dutiable under paragraph 210, act of 1883. China cups and saucers decorated with silver, etc., assessed under paragraph 100 were the only articles assessed at 60 per cent. Protest held sufficiently definite.—T. D. 13868, G. A. 2021.

(*f*) The protest claimed of a silk fabric that "said goods are dutiable under paragraph 415, schedule L, act of October 1, 1890, at the rate of 50 per cent ad valorem because they are manufactures of silk not otherwise provided for." *Held*, that the reference to paragraph 415 instead of 414 was an error that became apparent when we consider that paragraph 415 is not in schedule L and does not provide for silk manufactures and that the protest is sufficiently specific.—T. D. 14133, G. A. 2132.

(*g*) The protest reads: "I hereby protest against your assessment of duty at the rate of 50 per cent ad valorem on certain enameled ironware contained in cases 615, 616, 617, 8–13, etc." Held sufficient.—T. D. 14645, G. A. 2403.

(*h*) Protest claimed certain earthenware to be dutiable at 55 per cent under the act of 1890, but did not specify the paragraph. Only two paragraphs provide a rate of 55 per cent for earthenware. Held sufficiently specific.—T. D. 14932, G. A. 2561.

(*i*) A valid claim as to goods includes a claim as to coverings.—T. D. 14949, G. A. 2578.

(*j*) Protest filed by Robert F. Thompson, while the entry was made by Robert M. Thompson. Held sufficient as the law recognizes only one Christian name.—T. D. 15968, G. A. 2992.

(*k*) The validity of a protest is not affected by extraneous statements.—T. D. 16811, G. A. 3330.

(*l*) A protest which clearly points out the facts and reasons why certain goods should be admitted free of duty is not bad because it refers to a statute not in existence at the time, and such reference does not relieve the collector from proceedings under existing laws.—Boussod Valadon Co. *v.* United States (C. C.), (66 Fed. Rep., 718).

(*a*) P. & Co. imported a quantity of moss, which was classified as dyed moss, dutiable under section 4, act of 1890, as a nonenumerated manufactured article. P. & Co. filed a protest claiming that teh moss should be subject either to a duty of 10 per cent under paragraph 24 or free under paragraph 653, as they were unable to detect that the moss had undergone any process of manufacture. *Held*, that if the moss was free either under paragraph 653 or paragraph 560 the protest was sufficiently definite and precise. Sustaining the Board.—Shaw *v.* Prior (C. C.), (68 Fed. Rep., 421).

(*b*) The collector having classified certain glass jars containing preserves as "vials" under paragraph 88, act of 1894, the importer protested that under said paragraph there was no duty on any filled bottles, or on "bottles," exceeding three-fourths of a cent a pound. Our bottles are not vials. They are not merchandise, but the envelopes of merchandise, and pay no separate duty." *Held*, that this was a sufficient protest.—Smith *v.* United States (C. C.), (91 Fed. Rep., 757).

(*c*) A protest by an importer, addressed to the collector and signed by the importer, saying, "I do hereby protest against the rate of 50 per cent assessed upon chocolate imported by me, Str. La Bretagne, June 23/91, import entry 96656—M. S. No. 52/53, I claiming that the said goods, under existing laws, are dutiable at 2 cents per pound and the exaction of a higher rate is unjust and illegal. I pay the duty demanded, to obtain possession of the goods, and claim to have the amount unjustly exacted, refunded," is in the form and substance a sufficient compliance with this section.—United States *v.* Salambier (170 U. S., 621).

(*d*) Protest was filed within ten days and was lost by the Government officer whose duty it was to receive it. The importers thereupon filed a copy. Held sufficient.—T. D. 16018, G. A. 3042.

(*e*) Protest claimed article to be free as waste under paragraph 463 (1897), which paragraph imposes a duty of 10 per cent on waste. Construed as a claim for 10 per cent.—T. D. 22602, G. A. 4806.

(*f*) Where the only question of difference between an importer and the collector, with reference to duty on goods entered on July 24, 1897, was as to whether they were dutiable under the act of 1894 or the act of 1897, they having been first appraised under the former and afterwards reclassified under the latter, a protest which distinctly claims that they should have been assessed under the act of 1894 is sufficient although it does not specify the particular provisions of either act which were held or claimed to be applicable.—In re Hagop, Bogigian Co. (104 Fed. Rep., 75).

(*g*) A protest in accordance with R. S. 2911 raises a question as to the construction of the law and the facts respecting the classification of merchandise and the rate of duty imposed under such classification.—In re Schefer (C. C.), (49 Fed. Rep., 216).

(*h*) When an importer protests that his invoices are dutiable under a certain paragraph, he is not concluded, so as to prevent the Board of Appraisers from adjudging that a part of the invoices are dutiable under that paragraph and a part under the classification adopted by the collector. Davies *v.* Arthur (96 U. S., 148) distinguished.—In re Crowley (C. C. A.), (55 Fed. Rep., 283).

(*i*) Where the objection to the collector's action is so distinctly and specifically set forth that there can be no reasonable doubt as to the paragraph which the importer relies on, a mistake in citing the number of the paragraph will not invalidate the protest.—T. D. 23165, G. A. 4955.

(*a*) One case containing one bottle of still wine was assessed for duty at $1.60, as containing not less than 1 dozen bottles, under paragraph 336, act of 1890. The importer claimed free entry as a sample, or that it should be assessed as one-twelfth of a dozen bottles. *Held*, that the importation of wine in packages of less than 1 dozen bottles is prohibited and that a protest based on a violation of a statute is invalid.—T. D. 15212, G. A. 2705.

(*b*) The oath for free entry of a turner's workbench claims that it is the tool of trade of Kernisch, while the protest claims that it is the property of Becker. The workbench did not arrive on the same steamer with Kernisch. Protest overruled.—T. D. 12199, G. A. 1013.

(*c*) Protest against currency valuation and appraisement held to be invalid.—T. D. 17184, G. A. 3501.

(*d*) Merchandise appraised and reappraised and protest made. Held not tenable.—T. D. 15069, G. A. 2622.

(*e*) Protests against reappraised values are invalid.—T. D. 17663, G. A. 3711.

(*f*) Protest that the act of June 10, 1890, is unconstitutional is not specific.—T. D. 10254, G. A. 32.

(*g*) In one paragraph the importer claims that the merchandise is dutiable under the act of 1890 and in another that it is dutiable under the act of 1883, and that the act of 1890 is unconstitutional. In view of the conflicting and repugnant claims the protest is rejected.—T. D. 11066, G. A. 509.

(*h*) Protest is against the sums exacted "for reasons stated in our letter of the 23rd inst." Held, not sufficient.—T. D. 12975, G. A. 1526.

(*i*) Protest filed August 27, 1894, claiming under the act of 1894, which went into effect August 28. Held invalid as filed under a nonexistent law.—T. D. 15385, G. A. 2779.

(*j*) A gong imported September 27, 1890, and assessed under paragraph 216, act of 1883. This protest claimed it to be free as church regalia "under the provisions of the existing tariff now (November 24) in vogue." *Held*, that the protest must claim relief under the act in force at the time of entry.—T. D. 11051, G. A. 494.

(*k*) Protest held insufficient as to goods not specified.—T. D. 15151, G. A. 2677.

(*l*) Protest is "against your decision, liquidation, and rate and amount of duties assessed by you on our importation of jute canvas, per corean, entered February 20, 1893, entry No. 30374, entry liquidated April 7, 1893, C. N. 1183 and others." Held sufficient as to C. N. 1183, but not sufficient as to the other items of the invoice.—T. D. 14458, G. A. 2304.

(*m*) Protest held to be indefinite and multifarious.—T. D. 13202, G. A. 1623.

(*n*) Owls composed of paper, pulp, and feathers assessed under paragraph 443 and claimed to be dutiable under paragraph 425. Held to be toys and protest overruled because proper rate of duty not claimed.—T. D. 10906, G. A. 401.

(*o*) Strawboard lined, one side white, was assessed as cardboard under paragraph 420, act of 1890, and claimed to be dutiable under paragraph 425 as pasteboard manufactured of paper. Found to be pasteboard and paper not specially provided for (par. 422), and protest overruled as not making proper claim.—T. D. 11595, G. A. 770.

(*p*) Glass bottles with rubber stoppers assessed under paragraphs 103 and 106. The protest claimed that the duty should be 1 cent a pound, and the Board found that the merchandise was dutiable at 1½ cents a pound. *Held*,

that the protest must claim the correct rate, and that having claimed 1 cent a pound to be the rate under paragraph 103, when the articles are dutiable at 1½ cents a pound, the action of the collector must stand.—T. D. 12707, G. A. 1356.

(*a*) Cotton braids known as feather-stitched braids claimed to be dutiable under paragraph 355 as manufactures of cotton. The importer claimed that this was an error, the intention being to claim under paragraph 354. *Held*, that a protest claiming under the wrong paragraph, though correct rate, can not be allowed.—T. D. 14247, G. A. 2211.

(*b*) Protest claimed exemption for guns under paragraph 516, act of 1890, as household effects. *Held*, that guns are personal effects and not household effects, and this paragraph not providing for personal effects the protest is overruled.—T. D. 15315, G. A. 2749.

(*c*) Molleton Blanchi, a bleached cottou, was assessed under paragraph 328 as ornamental feathers. The protest claimed it to be dutiable under paragraph 252, while it is found to be dutiable under paragraph 253. Both paragraphs 252 and 253 provide for countable cotton. Protest held not sufficieut.—T. D. 18146, G. A. 3903.

(*d*) Mechanical singing birds in gilt cages, composed of metal, were assessed as manufactures of metal. The protest reads: "We claim that the merchandise contained in S. Co. 1 is dutiable at 25 per cent ad valorem, under section 366½ of the tariff act." There is no such section. The protest held insufficient.—T. D. 17050, G. A. 3431.

(*e*) Where an importer mixes en masse two kinds of goods, and it is impracticable or impossible to separate them, a protest the claim in which covers the entire importation must be overruled, even though some of the goods might be subjected to classification as claimed.—T. D. 18616, G. A. 4014.

(*f*) The protest claimed "that the above-described merchandise is burlaps, is commercially known as such, is bought and sold as burlaps, and only dutiable as such at the rate of 35 per cent ad valorem, under the act of March 3, 1883." Neither of the two paragraphs relative to burlaps imposes duty at 35 per cent. The importer having failed to designate under which paragraph he seeks relief, his protest is held not to be sufficiently specific.—T. D. 10649, G. A. 233.

(*g*) Where the protest relates to and describes goods different in statutory particulars from those the subject of said protest, and where the protestant relies upon a paragraph or portion of a paragraph inapplicable to the merchandise, the protest will be overruled. "The importer must prevail, if at all, only upon the grounds stated in his protest."—In re Austin (47 Fed. Rep., 873), Chung Yune *v.* Kelly (14 Fed. Rep., 639), followed; T. D. 22482, G. A. 4763.

(*h*) Where neither the classification made by the collector nor that claimed by the importer is the correct classification, a decision of the Board of General Appraisers classifying the merchandise under a third provision will be reversed and the decision of the collector affirmed, even though the rate of duty prescribed by such third paragraph be the same as that claimed in the protest. (In this case Swiss spots and sprigs were classified by the collector under paragraph 373, act of 1890, the importer claimed them to be dutiable under paragraph 346, and the Board found that the goods were dutiable under paragraph 355.) See T. D. 11027, G. A. 470.—In re Sherman (C. C.), (49 Fed. Rep., 224).

(*i*). A protest against the assessment of duty on an importation of glass under paragraph 95, act of 1894, with 10 per cent added under paragraph 97 on account of the glass being beveled—the ground of objection being that the glass, which was described in the protest as cylinder and crown glass, was only

dutiable under paragraph 92—is insufficient to raise the question, on review, whether the additional duty under paragraph 97 was correctly imposed, conceding the importation to have been dutiable under paragraph 95, on the claim that it should have been classified thereunder as "looking-glass plate." Sustaining the Board of General Appraisers.—Hempstead *v.* United States (C. C.), (94 Fed. Rep., 484).

(*a*) Hats of wool assessed at 35 cents a pound and 40 per cent. Protest claimed the goods to be dutiable at 30 per cent under schedule N, for "sundries" (act of 1883). Held not specific.—T. D. 10529, G. A. 179.

(*b*) Regularity of appraisements is not to be attacked by vague and indefinite allegations in the protest.—T. D. 10528, G. A. 178.

(*c*) Protest that the liquidation and assessment were illegal, contrary to law, and contrary to the Constitution of the United States held not specific.—T. D. 10531, G. A. 181.

(*d*) A protest which claimed that Canadian hay and straw was intended for feed and bedding for Canadian cattle in bond en route for Liverpool, and therefore free, held to be indefinite.—T. D. 11543, G. A. 718.

(*e*) A protest claiming that certain siphon bottles "are glass bottles, and specially provided for as such at 40 per cent ad valorem," held to be indefinite and vague.—T. D. 11682, G. A. 787.

(*f*) Embroidered silk banners were imported and assessed under paragraph 413. The importer protested and asked a refund because imported for a benevolent society, but did not state in terms that the banner was free nor under what paragraph he claims. Held not sufficiently specific.—T. D. 12423, G. A. 1161.

(*g*) Protest states "that the dutiable value was stated in the invoice, and that by liquidating the entry, with the addition made by the appraiser, you have failed to comply with the requirements of section 13, act of June 10, 1890." Held to be too vague and indefinite.—T. D. 12534, G. A. 1218.

(*h*) Merchandise invoiced as toluidin sulfosaure, while the protest refers to it as "thio chromogen." *Held*, that the collector is not required to look outside of the protest, and it does not furnish sufficient information.—T. D. 13567, G. A. 1839.

(*i*) The protests describe the merchandise as consisting of satin panels, turkesas, portieres, scarfs, and doilies, which are claimed to be dutiable as manufactures of silk, and of paper ornaments, claimed to be dutiable as manufactures of paper, and the importers mention in their protests the wrong cases and numbers of entries. Held not sufficiently specific.—T. D. 13676, G. A. 1914.

(*j*) A protest which claims that certain flax is not dutiable under paragraph 358, act of 1890, as dressed line, without further specification, is not sufficient.—T. D. 15865, G. A. 2965.

(*k*) Protest read: "I claim that these goods should have been entered free under the tariff act of 1897." Held insufficient.—T. D. 18744, G. A. 4057; but see 104 Fed. Rep., 75.

(*l*) "I hereby wish to protest against a rate of 25 per cent for duty being put on my entries of horn strips, which have been coming into the port of Boston for some months past," held defective.—T. D. 17734, G. A. 3720.

(*m*) Dry smoked fish assessed under paragraph 211, act of 1894. The importer protested, "I claim that said goods are smoked fish," not indicating the paragraph under which he claims that the fish should be assessed. Held insufficient.—T. D. 18417, G. A. 3974.

(*a*) A protest containing the claim that the goods in question, "being chiefly composed of cotton, are dutiable at the various rates prescribed in schedule I" is insufficient, as it is too vague to designate, even in substance, the provision under which the importer insists the goods are dutiable.—T. D. 21640, G. A. 4566.

(*b*) Paintings and frames imported. The appraiser noted: "Add for goods in excess of invoice" and "Add manufactures of wood." The additional duty was on frames. The protest was against the assessment of duties on frames, on the ground that "the value of same was included in the invoice amount as entered." "We therefore respectfully request that the appraiser may reconsider his classification, we claiming that the same is erroneous as returned by him." The Board held that the question was one of value and the remedy an appeal for reappraisement. *Held*, that a protest which fails to show whether the objection is to the valuation or the classification is not sufficiently definite.—Cottier *v.* United States (C. C.), (101 Fed. Rep., 423).

(*c*) When an importer intends to rely upon the similitude clause for the purpose of identifying his merchandise with some enumerated article, and means to place his objection upon the ground that the collector has not given due effect to that provision, he should state the fact in his protest, and if he fails to do so his objection is not stated distinctly and specifically within the meaning of the statute. A protest claiming that the articles are dutiable under the provisions imposing a duty on precious stones is insufficient to raise the question whether the articles should have been classified as precious stones by force of the similitude clause. Sustaining the Circuit Court.—Hahn *v.* Erhardt (C. C. A.), (78 Fed. Rep., 620).

(*d*) Sweetened chocolate manufactured from crude cocoa was assessed for duty at 50 per cent under paragraph 239, act of 1890, as "chocolate confectionery" or assimilated thereto. The importer claimed that it was dutiable under paragraph 318 as "chocolate," or under section 4 as a nonenumerated article. The protest did not mention paragraph 319. The article found to be dutiable under paragraph 319, but protest not sufficient.—In re Austin (47 Fed. Rep., 873).

(*e*) A protest filed before the ascertainment and liquidation of the duties is in contravention of the terms of the statute and can not be considered.—In re Bailey et al. (112 Fed. Rep., 413).

(*f*) Where a reference to three paragraphs of the tariff was necessary to ascertain the rate of duty applicable to leather gloves, a protest that enumerated only the first paragraph, but mentioned the correct rate of duty assessable, was held to be sufficient.—In re Claflin (113 Fed. Rep., 944).

(*g*) A protest enumerating the wrong paragraph and the wrong classification of the goods, but claiming the correct rate, held sufficient.—United States *v.* Shea (114 Fed. Rep., 38).

(*h*) Duties voluntarily paid can not be refunded in the absence of protest, notwithstanding that it subsequently appeared that the goods were not dutiable as imports.—Dewell *v.* Mix (116 Fed. Rep., 664).

(*i*) A protest properly describing the goods and claiming correctly that they were free of duty was held sufficient, notwithstanding that it cited paragraph 646, tariff act of 1894, instead of paragraph 677, tariff act of 1897. Goods were entered for warehouse under the former act and withdrawn for consumption under the latter.—Shaw *v.* United States (122 Fed. Rep., 444), reversing 117 id., 366.

(*a*) In an action to recover duties paid on a cargo of sugar from the Philippine Islands, the plaintiff's demurrer to the defendant's answer that the duties were paid voluntarily and without protest was overruled.—Flint *v.* Bidwell (123 Fed. Rep., 200).

(*b*) A protest which claimed the goods to be dutiable as manufacture of paper under one paragraph, when their proper classification was paper not specially provided for under a different paragraph, was held sufficient, the rate of duty being the same in both.—United States *v.* Hunter (124 Fed. Rep., 1005).

(*c*) A protest claiming goods free of duty under two different paragraphs, neither of which covered them, was held to be sufficient, the goods being free of duty by virtue of a third paragraph not named in the protest.—Weil *v.* United States (124 Fed. Rep., 1006).

(*d*) It is the duty of the Board of General Appraisers and the courts to pass upon the correctness of the allegations of the protest rather than on the merits of the case, even when the merits are perfectly apparent and gross injustice will be done by failure to correct the action of the collector. A protest can not be sustained unless the importer points out specifically, in substance or effect, the error made and the section, clause, or subdivision of the law under which the assessment ought to have been made.—In re Solvay Process Company (134 Fed. Rep., 678; T. D. 26039).

(*e*) Duties are a personal debt or a charge upon the importer, and the Government is not restricted to the summary proceedings in rem against imported goods provided in this and other provisions of the law, but may bring a civil action for the collection of duties whenever by accident, mistake, or fraud no duties have been paid.—United States *v.* National Fibre Board Company (133 Fed. Rep., 596; T. D. 26073).

(*f*) Under this act no new rule obtains with respect to the terms of protests against the assessment of duty, and the procedure thereunder does not contemplate that the Board of General Appraisers may disregard matters or mistakes in protests which may have misled the collector, and allow them to be corrected upon review of his decision.—United States *v.* Fleitmann (137 Fed. Rep., 476; T. D. 26118).

(*g*) Silk ribbons upon which duty was assessed at 60 per cent under paragraph 390, tariff act of 1897, and which are properly dutiable as manufactures of silk at 50 per cent under paragraph 391, were claimed to be dutiable "only at the rate of 50 per cent ad valorem under paragraph 389." The protest was insufficient.—Ibid.

(*h*) A protest which claims that merchandise is free of duty under a certain paragraph of the tariff act, though, as a matter of fact, it is free of duty under another paragraph of the same act which is not mentioned in the protest, the same is insufficient.—United States *v.* Knowles (126 Fed. Rep., 727; T. D. 24922), reversing 122 id., 971, and affirming T. D. 14459, G. A. 2305; United States *v.* Bayersdorfer (126 Fed. Rep., 732; T. D. 24923), reversing 122 id., 968.

(*i*) The circumstance that the Board of General Appraisers had before it several protests relating to the classification of certain merchandise, one of which made a particular claim—the correct one—which was not mentioned in the other protests, is of no moment as affecting the construction of the latter protests.—United States *v.* Bayersdorfer (126 Fed. Rep., 732; T. D. 24923), reversing 122 id., 968.

(*a*) Protest under this section is the proper remedy of the importer where the local appraiser has made an illegal appraisement by advancing the entered value without having the goods or sufficient samples thereof before him.—United States *v.* Beer (150 Fed. Rep., 566; T. D. 27753), affirming 142 id., 199; T. D. 26880 and T. D. 26354, G. A. 6035.

(*b*) A protest filed on the eleventh day after liquidation is in time if the tenth day was a local holiday not established by law, such as Bunker Hill day in Boston, and the custom-house was not open.—Frost *v.* Saltonstall (129 Fed. Rep., 481; T. D. 25040).

(*c*) An entry was reliquidated for the purpose only of making a certain damage allowance. Within ten days after the reliquidation the importers filed a protest in the matter of certain charges which were not affected in any way by the reliquidation. It was held that the protest was valid and in time, notwithstanding that no protest was filed against the original liquidation.—Sgobel *v.* Robertson (126 Fed. Rep., 577; T. D. 25048).

(*d*) Under the authority given to it in this section "to examine and decide the case" submitted to it by the collector, the Board of General Appraisers is required first of all to determine its jurisdiction over the case.—United States *v.* Brown (127 Fed. Rep., 793; T. D. 25074).

(*e*) In exercising the powers of review vested in the Board of General Appraisers by law, the Board is not a subordinate division of the Treasury Department. The members of the Board are appointed by the President, by and with the advice and consent of the Senate, and, acting within its jurisdiction, the Board is an independent tribunal, empowered by law to pass upon certain controversies between the Government and the importer, and in this respect the Board is no more subordinate to the Treasury Department than is any other court.—Stone *v.* Whitridge (129 Fed. Rep., 33; T. D. 25154).

(*f*) The provision in section 14 of the customs administrative act of June 10, 1890, that the Board of General Appraisers "shall" decide cases submitted by collectors of customs, is mandatory and confers exclusive jurisdiction upon the Board, and a protest pending before the Board will not ordinarily be returned to the collector for reconsideration on the request of the protestants.—T. D. 23388, G. A. 5037.

(*g*) The Board of General Appraisers has no jurisdiction in the matter of an appeal from a decision of the collector of customs on goods imported from the Philippine Islands when the preliminary question is whether those places were foreign countries within the meaning of the tariff laws. The Insular Cases (182 U. S.; 21 Sup. Ct. Rep.) followed; In re Goetze (G. A. 4658) and In re Crossman (G. A. 4735) overruled; T. D. 23417, G. A. 5042.

(*h*) There is some doubt as to whether a protest that objects to the free entry of the goods and claims that they are dutiable can properly be entertained at all, for it may be seriously questioned whether a party importing goods which are admitted to entry free of duty can legally take exception to the action of a Government officer which presumptively does him no injury.—T. D. 23471, G. A. 5063.

(*i*) A protest will lie when the market value of the merchandise is fixed by adding an item that is manifestly not part of the market value.—T. D. 23558, G. A. 5090.

(*j*) The Board of General Appraisers has no jurisdiction in a case relating to the dutiability of a cargo of merchandise brought from the Hawaiian Islands to San Francisco after the passage of the act providing a government for the

Territory of Hawaii, approved April 30, 1900 (31 U. S. Stat., 141). (Insular Tariff Cases (182 U. S., 221) followed). Fischer, G. A., dissenting, holds 1. That where the sole question raised in a protest is as to whether or not the merchandise has been imported the Board of General Appraisers has no jurisdiction. 2. That where two questions are raised, one as to whether the merchandise has been imported and the other as to the value of the goods, or as to the rate and amount of duty assessable thereon, the Board has jurisdiction. The reason for this distinction is that if the only question raised by a protest be whether or not the merchandise has been imported the Board will have no subject-matter to act on whether the question be answered in the affirmative or in the negative. If it be answered in the negative, then there is no imported merchandise as to which the Board can act, while if it be answered in the affirmative, there being no question of value or classification raised, the Board is still without subject-matter for its jurisdiction.—T. D. 23560, G. A. 5092.

(*a*) The jurisdiction of the Board of General Appraisers extends to the determination of the question whether merchandise that has been brought into a port of the United States comes from a foreign country or from another United States port; but if the Board finds the latter alternative to be true it must dismiss the case for want of jurisdiction. Where merchandise is invoiced at Glasgow, Scotland, for Honolulu, Hawaiian Islands, via New York, and such invoice is certified before a consul of the Hawaiian Republic, and not before a United States consul, the entire voyage from Glasgow to Honolulu is to be treated as one transaction, and the importation is to be deemed as made from Scotland into Honolulu. The mere landing of the goods at New York in bond to await transshipment in a vessel bound for Honolulu does not constitute an importation into New York. Fischer, G. A., dissenting on question of jurisdiction for the reasons given by him in G. A. 5092 supra.—T. D. 23588, G. A. 5097.

(*b*) Protests may not be amended more than ten days after the liquidation of the cutries to which they refer.—In re Sherman (49 Fed. Rep., 224) followed; T. D. 23630, G. A. 5108.

(*c*) The Board of General Appraisers has no jurisdiction in the matter of an importation of tobacco from the Philippine Islands made after the signing of the treaty of Paris on December 10, 1898, but before the exchange of ratifications, for the reason that on the signing of the treaty the Philippine Islands ceased to be foreign territory. Since the passage of the Philippine act of March 8, 1902, expressly extending the provisions of the customs administrative act of June 10, 1890, to all articles coming into the United States from the Philippine Archipelago, the Board has such jurisdiction. As between the contracting sovereigns, a treaty when ratified relates back to the time of signing, although in respect to private rights the treaty does not take effect until the exchange of ratifications.—Ex parte Ortiz (100 Fed. Rep., 955, 962); T. D. 23638, G. A. 5116.

(*d*) The provision in this section that the decision of the collector "shall be final and conclusive against all persons interested therein," in the absence of a protest by the importer within ten days after liquidation, is a limitation upon the importer and not upon the collector. Merchandise may, without reexamination, be reclassified at a different rate of duty and the entry reliquidated accordingly, even where the merchandise has passed from customs custody and no protest has been made.—T. D. 23655, G. A. 5118.

(*e*) The mere fact that an action for the forfeiture of imported merchandise is pending in a United States district court does not operate to oust the juris-

diction of the Board of Classification over a protest, duly filed, against the liquidation of the entry by the collector and the ascertainment of the rate and amount of duty accruing on such merchandise. Where it is made to appear that, in any case pending before this Board, the decision of the cause will involve directly or collaterally the determination of some issue in a suit for forfeiture pending in a United States district court, the Board will continue the case until the final judgment of the court is ascertained. The forfeiture and sale by the United States of imported merchandise for undervaluation under the provisions of section 7 of the customs administrative act of 1890, does not relieve the importer from the liability for duties thereon. The obligation to pay the duty is incurred by the act of importation, and the importer is not relieved from such obligation by the violation of a different provision of the customs law, although he thereby incurs as a penalty a forfeiture of the entire importation.—United States *v.* One Case of Paintings (99 Fed. Rep., 426) and Gray *v.* United States (113 Fed. Rep., 213) followed; T. D. 23749, G. A. 5147.

(*a*) Where a protest against the decision of a collector of customs as to the rate and amount of duty on imported merchandise raises a question as to the jurisdiction of the Board of United States General Appraisers, the decision of such question can only be properly made by the Board itself and the Federal courts on appeal; and it is the duty of the collector to transmit the papers to the Board for decision, irrespective of his opinion as to whether or not the jurisdiction of the Board extends to such a controversy.—T. D. 23791, G. A. 5159.

(*b*) Protests must be filed with the collector who is legally authorized to make the ascertainment and liquidation of duty, although the payment of duty may be made at a different port.—T. D. 24072, G. A. 5234.

(*c*) Protests relating to goods entered under the provisions of the act of June 10, 1890, for immediate transportation to a port other than that of arrival, should be filed at the port of ultimate destination, the collector of such port being the officer who is authorized to ascertain and liquidate the duties.—T. D. 24153, G. A. 5255.

(*d*) The liquidation against which a protest will lie is a final liquidation, not a merely tentative one. A liquidation on an entry followed by the words "Subject to change of rates if required by law" held not to be the final liquidation from which the ten days' limitation commenced to run.—United States *v.* Franklin (137 Fed. Rep., 677; T. D. 26316), affirming T. D. 24266, G. A. 5294.

(*e*) The Board of General Appraisers has the power, and the practice is usually followed, to allow testimony taken in one case to be applied in another when the merchandise in both cases is of the same character.—T. D. 24715, G. A. 5437.

(*f*) Whether a protest that claims the merchandise should be dutiable at a higher rate than that assessed can properly be entertained, in view of the fact that the importer has suffered no injury, query.—T. D. 23471, G. A. 5063, and T. D. 24723, G. A. 5445.

(*g*) Where a protest relates to subject-matter which is not, in contemplation of law, "imported merchandise." the case will be dismissed for want of jurisdiction, irrespective of the correctness of the collector's action.—T. D. 24002, G. A. 5208.

(*h*) The jurisdiction of the Board of Classification does not extend to a case involving the dutiability of merchandise which has been smuggled or otherwise

introduced surreptitiously into the country without entry at any custom-house. It is the duty of a collector of customs to transmit all protest cases arising before him to the Board, irrespective of his opinion as to the jurisdiction of the Board over the case.—T. D. 24014, G. A. 5211.

(*a*) Under section 8, act of March 8, 1902, jurisdiction of the Board of General Appraisers is extended to all cases involving the assessment of duty on articles imported into the United States from the Philippine Islands.—T. D. 24051, G. A. 5226.

(*b*) When a protest refers to specified cases or items, it can not be construed as relating in addition to any other items or cases.—T. D. 24136, G. A. 5250.

(*c*) A protest describing the merchandise and claiming it to be waste, without specifying the rate or provision under which it is properly dutiable, held sufficient as a claim under paragraph 463 of the tariff act of 1897.—T. D. 24244, G. A. 5283.

(*d*) Reliquidation by a collector otherwise than in accordance with a decision made by the Board of General Appraisers as to the issues raised by the protest is null and void.—T. D. 24459, G. A. 5346.

(*e*) In construing this section, which requires that protests must be made within ten days after liquidation of the entry covering the merchandise to which the protest relates, held that a voluntary reliquidation of an entry by a collector which results in a change in the rate or the amount of duty is for the purpose of filing protests to be considered as an abandonment of any earlier liquidation and as reopening the whole entry, so that protest can legally be made against the decision of the collector in any particular, even though his decision passed unchallenged by protest when the entry was previously liquidated.—T. D. 24623, G. A. 5406.

(*f*) The jurisdiction conferred on the Board of General Appraisers by this section does not extend to protests against the exaction of the so-called head-money tax on passengers arriving in the United States.—T. D. 24625, G. A. 5408.

(*g*) Protests involving merchandise imported from Cuba will not be suspended by the Board on the mere possibility that a treaty may be ratified providing for the free entry of Cuban goods.—T. D. 24654, G. A. 5415.

(*h*) An affidavit by an importer in support of his protest against the classification of a collector of customs which fails to show that he has any personal knowledge whatever as to the matter held insufficient to rebut the legal presumption that the collector's classification is correct.—T. D. 24703, G. A. 5433.

(*i*) Protests must be filed within ten days after the liquidation of the entry. They can not be amended or corrected after the expiration of that time. A protest left on the desk of the deputy collector within the ten days, but subsequently withdrawn for amendment and correction and then filed more than ten days after the liquidation of the entry, comes too late for consideration.—T. D. 24786, G. A. 5478.

(*j*) The collector is without authority to waive the statutory requirement that a protest must be filed within ten days after but not before the liquidation of the entry.—In re Guggenheim (112 Fed. Rep., 517) followed; T. D. 24846, G. A. 5512.

(*k*) The words "or at the appropriate rate and under the proper paragraph, according to the component material of chief value," printed on a protest, are not sufficient to sustain a recovery of excessive duties in the absence of a specific claim under the correct paragraph of the tariff.—T. D. 24907, G. A. 5537.

(*a*) A protest relating to goods within both paragraphs 307 and 313 is sufficient if claim is made under the former, the latter paragraph being but a counterpart of or conjoint provision with the former as to goods covered by both.—T. D. 25108, G. A. 5613.

(*b*) The jurisdiction of the Board of United States General Appraisers as conferred by this section does not extend to vessels which have been assessed for duty by a collector of customs. The owner of the vessel should seek relief by libel in admiralty.—T. D. 25238, G. A. 5659.

(*c*) A protest must show upon its face the reasons for the importer's objection to the payment of duties. A reference to another and separate statement of such reasons alleged to have been made elsewhere is not a compliance with this section, and the Board of General Appraisers will not review the case.—T. D. 25297, G. A. 5683.

(*d*) The jurisdiction of the Board of General Appraisers in cases of reappraisement extends only to those items on the invoice as to which an appeal has been prosecuted. If they appraise other items not appealed on, their action is null and void and may be challenged by protest.—T. D. 25336, G. A. 5694.

(*e*) The Board of United States General Appraisers, by virtue of its statutory power to examine and decide all cases properly before it, has power to correct clerical errors or mistakes in an invoice when the same is necessary to a just administration of the customs law. This power is not derived from section 7 as amended by section 32, act of 1897, and hence it is not necessary that the error should be a clerical one or manifest from the papers. That it is satisfactorily established before the Board is sufficient.—Gillespie *v.* United States (124 Fed. Rep., 106) cited; T. D. 25890, G. A. 5877.

(*f*) The claim in a protest that merchandise is dutiable "at the appropriate rate and under the proper paragraph according to the component material of chief value" is not sufficient compliance with the requirements of this section.—T. D. 26098, G. A. 5951.

(*g*) A reliquidation made by order of the Secretary of the Treasury remitting penal duties does not open the original liquidation made by the collector so as to confer a new right to protest on the importer, such reliquidation being made by the collector merely as the agent of the Secretary of the Treasury and not being a decision of the collector from which an apppeal may be taken.—T. D. 26216, G. A. 5991.

(*h*) Many of the various claims or demands which may arise from a single liquidation of an entry by a collector are severable causes of action and may be made the subject of separate protests, which may be considered at different times. A decision of the Board sustaining a protest is not a bar to further proceedings under another pending protest against the same liquidation and covering the same and other merchandise, but raising a question which was neither expressly nor necessarily determined in the decision of the former case. A reliquidation of an entry by a collector to execute an order of the Board of General Appraisers sustaining an importer's protest is not a "decision of the collector" within the meaning of this section. It will give no new right of protest nor invalidate another protest filed against the original liquidation.—T. D. 26385, G. A. 6050.

(*i*) It is mandatory on the collector to forward the protest and all papers and exhibits connected therewith to the Board of General Appraisers, without regard to any opinion which he may entertain as to the jurisdiction of the Board.—T. D. 26414, G. A. 6055.

(*a*) In computing the time within which a protest is required to be filed, Sundays are to be included, and if the tenth day falls on a Sunday a protest filed on the Monday following comes too late. A local statute of the State of New York providing for the exclusion of Sundays in such cases has no bearing on the construction of Federal statutes, which must be governed by the decisions of Federal courts.—T. D. 26414, G. A. 6055.

(*b*) The jurisdiction of the Board of General Appraisers does not extend to appeals from the decision of the collector assessing duties on tonnage.—T. D. 26444, G. A. 6062.

(*c*) A protest which claims an article to be free of duty as a "glue-stock" without enumerating the number of the paragraph is sufficient.—T. D. 26680, G. A. 6140.

(*d*) A protest that claims the correct rate of duty, but omits the paragraph number under which the claim is made and cites an inapplicable provision of the tariff act, is insufficient.—T. D. 26807, G. A. 6179.

(*e*) Where a superior appellate court has passed on a question of customs law on appeal from the Board of Classification, on the same issue being raised a second time, especially by the same litigant, without any material change in the evidence, it is incumbent on the Board to follow this decision under the doctrine of stare decisis.—T. D. 26368, G. A. 6039.

(*f*) A protest which claimed the correct rate of duty and mentioned the correct number of the paragraph, but which gave a description of the goods which would make them dutiable under a different subdivision of said paragraph from that mentioned in the protest, is insufficient.—T. D. 26835, G. A. 6193.

(*g*) Where an original protest is filed specifying particularly certain goods by marks and numbers, and is sustained by the Board of General Appraisers, and the collector reliquidates the entry in accordance with such decision, the importer is debarred subsequently from enlarging another or second protest by including other merchandise outside of that specified in the original protest. In carrying out the mandate of the Board by the reliquidation of an entry in accordance with its decision, the collector acts in a ministerial, and not in an administrative or judicial, capacity, and no appeal will lie from such decision under the provisions of the customs administrative act of 1890.—T. D. 26848, G. A. 6200.

(*h*) Where an importer has been duly notified of a day set for the hearing of his protest before the Board of General Appraisers and fails to appear, he will be defaulted, and the default will not be opened or the case further continued unless a proper excuse be rendered, based on reasonable grounds.—T. D. 26864, G. A. 6211.

(*i*) The collector's power to make a reliquidation, which will amount to a new decision respecting any merchandise covered by a protest, is suspended while the protest is pending, except in so far as the collector may exercise that power to comply with the demands of the protest while it is still in his hands. A voluntary reliquidation of an entry by a collector, changing the rate or amount of duty upon the merchandise, if made while a protest against the original liquidation is pending, is unauthorized and void in so far as its effect will be to invalidate the protest and thus divest the importer of the right to have the decision complained of reviewed by the Board and the courts.—T. D. 26898, G. A. 6224.

(*j*) The words "all fees and exactions" relate only to such fees and exactions as may be imposed by the collector of customs and give no jurisdiction to the Board of General Appraisers to pass upon or decide the legality of a

fee exacted by an inspector appointed by the Secretary of Agriculture to inspect imported birds.—T. D. 26936, G. A. 6242; affirmed by consent, T. D. 27773.

(*a*) The Board of General Appraisers has jurisdiction to review the action of the collector in assessing duties on the cost of repairs of vessels under section 3114, Revised Statutes.—United States *v.* George Hall Coal Company (142 Fed. Rep., 1039; T. D. 27068), affirming 134 id., 1003; T. D. 26038, followed; T. D. 27154, G. A. 6295.

(*b*) Where an importer intends to make the contention that his merchandise is dutiable by virtue of the similitude clause, it is necessary that he should state the fact in his protest. A protest claiming an article to be dutiable under the proper paragraph of the tariff act, but which fails to refer to the similitude clause, is insufficient to raise the question whether the article should have been classified under the paragraph cited by virtue of the similitude clause.—United States *v.* Dearberg (143 Fed. Rep., 472; T. D. 27008), reversing 135 id., 245; T. D. 25782, followed; T. D. 27252, G. A. 6327.

(*c*) A protest claiming "a refund of duty on skins" held to be sufficient as directing the collector's attention to paragraph 664 of the tariff which provides for free admission of skins of all kinds, raw.—United States *v.* Helmrath (145 Fed. Rep., 36; T. D. 27117), affirming 135 id., 912; T. D. 25900, followed; T. D. 27294, G. A. 6344.

(*d*) An entry, made by a professional lecturer, of works of art imported for temporary use, in bond, without payment of duty, under paragraph 701, tariff act of 1897, may be liquidated by the collector at any time after entry and before the expiration of the time named in the bond. A protest objecting to the classification made by the collector under such liquidation, which is filed within ten days thereafter and before the expiration of the bond, is valid, and the questions raised may be considered and decided by the Board of General Appraisers, before the expiration of such period, irrespective of whether any duties have been or may be collected.—T. D. 27302, G. A. 6346.

(*e*) The well-established rule by which the sufficiency of a protest is measured, adopted and followed by the courts for over a century, is as follows: It must be so distinct and specific as to show that the objection taken at the trial was, at the time the protest was made, in the mind of the importer, and that it was sufficient to notify the collector of its true nature and character. The following requirements have been established in pursuance to the above rule: 1. The protest must point out the paragraph and the portion of the paragraph applicable to the goods where there are different rates applicable to differentiated goods provided for in the same paragraph. 2. The protest must correctly describe the goods. 3. The protest must correctly set forth the rate of duty applicable. 4. Where the goods are described eo nomine in the tariff act, it will be sufficient to so describe them in the protest. 5. Where a genus and species are both named in the tariff act, it will not suffice in the protest to rely upon that relationship and allege the merchandise to be other than of the name to be counted upon for judgment. 6. The reasons for the objections to the decision of the collector must be distinctly and specifically set forth in the protest. Review of authorities.—T. D. 27328, G. A. 6360.

(*f*) Certain wire assessed for duty at 45 per cent under paragraph 137, tariff act of 1897. The only claim in the protest was that the goods are "properly dutiable under the provision of paragraph 137." The protests were held insufficient.—Boker *v.* United States (145 Fed. Rep., 1022; T. D. 27192), affirming 140 id., 115; T. D. 26451, and T. D. 25892, G. A. 5879, followed; T. D. 27329, G. A. 6361.

(*a*) Where in a protest an importer specifically designates a provision in a paragraph of the tariff law which contains more than one distinct provision as the law under which he claims the right to enter his merchandise, he is restricted to this provision and relief can not be granted under another distinct and separate clause of the same paragraph.—T. D. 27421, G. A. 6381.

(*b*) A protest claiming goods dutiable "under paragraph 302 at the appropriate rate according to number and condition" held to be insufficient as not setting forth distinctly and specifically the reasons for the objection of the importer to the decision of the collector.—T. D. 27442, G. A. 6387.

(*c*) A protest can not properly be filed before the cause of action of the importer arises, and a protest claiming that goods in a bonded warehouse are dutiable according to their weight on withdrawal is premature, if filed before withdrawal. If upon withdrawal it should appear that there was a change in the weight of the hides, and the collector should refuse to reconsider his previous action or to acquiesce in the claim of the importer, such refusal would constitute a definite and final ascertainment and liquidation of duties against which a protest might be filed thereafter, but not before.—American Cigar Company *v.* United States (146 Fed. Rep., 484; T. D. 27036), affirming 145 id., 574; T. D. 25976, and T. D. 25353, G. A. 5695, followed; T. D. 27486, G. A. 6396.

(*d*) The reliquidation of an entry by a collector, made to execute the mandate of the Board of General Appraisers, which conforms to such mandate, will confer on the importer no new right of protest. Neither the Board nor the courts, however, in passing on the classification of imported merchandise, can make their mandate for reliquidation extend beyond the issues specifically raised by the protest under consideration; and any action by a collector of customs in violation of this principle would properly be subject to a new protest and appeal to the Board for correction.—T. D. 27538, G. A. 6408.

(*e*) A protest which does not point out distinctly and specifically the provision of law relied upon by the protestant, nor the rate of duty applicable to the particular merchandise, and which assigns no reasons why the particular alleged rate is applicable, or any such reasons, but which alleges a rate of duty inapplicable to the merchandise in question, is insufficient.—T. D. 27631, G. A. 6447.

(*f*) A protest which counts upon a description of merchandise contained in but one provision of the tariff law is in effect an eo nomine designation and is sufficient, although it does not mention the paragraph or tariff law.—T. D. 27662, G. A. 6460.

(*g*) The jurisdiction conferred on the Board of General Appraisers to review the decision of the collector as to the rate and amount of duties on imported merchandise extends only to merchandise lawfully entered and regularly invoiced and appraised, and where an importer files a protest against the action of the collector in assessing duty on merchandise for which, on importation, the same importer had declined to make entry, with the result that the goods were placed in "general order" and subsequently sold as unclaimed merchandise and purchased by the importer for a trivial sum, the Board will decline jurisdiction of the goods under the rules settled in In re Chichester (48 Fed., 281) and will dismiss the protest without passing on the merits of the case.—T. D. 27680, G A. 6468.

(*h*) A protest relating to goods upon which duty had been assessed as manufactures of metal under paragraph 193, tariff act of 1897, and which were found to be dutiable properly under paragraph 135 of said act as steel plates, with an additional duty of 1 cent per pound under paragraph 141 for polishing,

which claimed that the goods were dutiable under paragraph 135 only, is unsufficient.—T. D. 27684, G. A. 6472.

(*a*) Protests against an action of the collector in rejecting certain teas do not come within the jurisdiction of the Board of United States General Appraisers as conferred by this section, but should be dealt with in accordance with the rules and regulations laid down in section 6 of the tea-inspection act of March 2, 1897 (T. D. 17995).—T. D. 27702, G. A. 6474.

(*b*) A protest which describes the goods and specifies the correct designation under which they are made dutiable in the tariff law is sufficient, although it does not mention the number of the paragraph under which the claim is made.—T. D. 27704, G. A. 6476.

(*c*) A protest assailing a reappraisement simply on the ground that no lawful reappraisement was made by the Board is too vague and uncertain to comply with the requirements of this section. Such protest is defective in failing to state in what particular the alleged irregularity and illegality consisted—T. D. 27717, G. A. 6480.

(*d*) A protest claiming that fishhooks made from round iron or steel wire upon which duty has been assessed at the rate of 40 per cent ad valorem and 1¼ cents per pound under the provision of paragraph 137, act of 1897, "should be dutiable at the rates provided for wire, according to gauge, valued at under 4 cents per pound, under paragraph 137 of the above act," held to be insufficient, (1) because under the rule in the case of Boker *v.* United States (140 Fed. Rep., 115; T. D. 26451; affirmed without opinion, T. D. 27192) it fails to state the ground of objection or the rate of duty which is claimed; (2) because articles made from wire are denominatively provided for in paragraph 137 at rates different from that prescribed in said paragraph for wire.—T. D. 25892, G. A. 5879, affirmed in the Boker case (supra), cited and followed; T. D. 27763, G. A. 6493; affirmed by consent, T. D. 28210.

(*e*) If the collector in reliquidating an entry pursuant to a decision of the Board of General Appraisers does not conform to such decision, his action may be challenged by a protest if filed within ten days after such reliquidation.—United States *v.* Dickson (139 Fed. Rep., 251; T. D. 26422), affirming 131 id., 573; T. D. 25339.

(*f*) A protest relating to an entry that covered three invoices, only one of the three of which is specified in the protest, and that one on which the goods were correctly assessed instead of the one on which an incorrect classification was made, is insufficient.—United States *v.* Hartley (140 Fed. Rep., 969; T. D. 26640).

(*g*) The Board of General Appraisers has jurisdiction to review the action of a collector in assessing duties on the cost of repairs of vessels under R. S. 3114.—United States *v.* George Hall Coal Company (142 Fed. Rep., 1039; T. D. 27068), affirming 134 id., 1003; T. D. 26038.

(*h*) A protest claiming a "refund of duty on these 99 skins," no provision of law being mentioned, was held sufficient to justify a reliquidation under paragraph 664 providing for "skins of all kinds."—United States *v.* Helmrath (145 Fed. Rep., 36; T. D. 27117), affirming 135 id., 912; T. D. 25900.

(*i*) Merchandise which was the subject of proceedings in the Circuit Court under the law which was superseded by the act of June 10, 1890, was covered by a protest against a liquidation made by the collector in pursuance of a judgment rendered in the Circuit Court. It was held that the court having passed on the entire controversy, it had become res adjudicata, and the im-

porter was precluded from further recovery.—United States *v.* Johnson (145 Fed. Rep., 1018; T. D. 27120).

(*a*) A protest claiming that the "merchandise is dutiable at the appropriate rate and under the proper paragraph according to the component material of chief value" is insufficient.—Rosenberg *v.* United States (146 Fed. Rep., 84; T. D. 27183).

(*b*) Within one year after the entry of certain goods the collector reliquidated the entry at an increased rate of duty. No protest was made or appeal taken from this reliquidation, and, on suit being brought by the United States for the additional amount, the importer filed an answer on the merits, which answer was demurred to. It was held that a defense on the merits was not available to the importer; that the remedy given him by this section, in the event of dissatisfaction with the decision of the collector, of protesting within ten days after the liquidation or ascertainment of duties, was exclusive, and that his failure so to protest made the decision of the collector final and conclusive.—Louisville Pillow Company *v.* United States (144 Fed. Rep., 386; T. D. 27260).

(*c*) A reliquidation has all the validity of an original liquidation, and, when made, becomes the liquidation in lieu of the original and must be treated as such for the purposes of this section.—Ibid.

(*d*) Sapphires which were found to be dutiable at 10 per cent under paragraph 435, tariff act of 1897, as precious stones, and had been assessed as articles of mineral substance, were claimed to be dutiable at 10 per cent under paragraph 191 as watch jewels. The protest was sufficient.—United States *v.* American Express Company (147 Fed. Rep., 894; T. D. 25808).

(*e*) The presumption is that the classification, by the collector, of imported merchandise is correct.—Vandiver *v.* United States (156 Fed. Rep., 961; T. D. 28521).

(*f*) Section 14, act of June 10, 1890, made a radical change in the entire subject of customs administration by wholly eliminating juries as triers of the facts in controversies as to classification of imported articles for duty and by creating a special tribunal, the Board of General Appraisers, to deal with all such questions. Exclusive jurisdiction thereof (subject to review by the courts) is thus conferred on the Board. Unless the importer secures a review of the collector's liquidation, as provided for herein, the decision of the collector remains final and conclusive; and it is essential to the securing of such review that the owner, importer, etc., "shall pay the full amount of the duties and charges ascertained to be due."—Tiffany *v.* United States (151 Fed. Rep., 473; T. D. 27754), reversing 137 id., 971; T. D. 26313.

(*g*) An entry of pearls which was originally liquidated at 10 per cent was reliquidated within a year at 60 per cent. The importers duly filed a protest against the reliquidation, but declined to pay the additional amount demanded, and in an action brought by the United States for the unpaid duties it was held that the defense that the duties were illegally assessed was not open to the importers. The only remedy of the importer in such a case is to pay the amount demanded and have the action of the collector reviewed by the Board of General Appraisers under the provisions of this section. (United States *v.* Tiffany (151 Fed. Rep., 473; T. D. 27754), reversing 137 id., 971; T. D. 26313). Application to serve and file a supplemental answer denied as unnecessary, the Circuit Court having ample power to grant such relief and to suspend the trial until the importer, by payment of the duties assessed, may put itself in position to try the question as to classification before the Board of General Appraisers. (Tiffany *v.*

United States, 153 Fed. Rep., 969; T. D. 28057). Motion to stay the trial of the action in the Circuit Court so that the importer may have an opportunity to pay the duties to the collector and have the legality of the assessment reviewed by the Board of General Appraisers granted, and an order issued by the Circuit Court providing that if the importer fails to tender the amount liquidated, with interest, to the collector, and to request that the papers be trasnmitted to the Board, within ten days after the issuance of the order, the stay may, on application by the plaintiff (collector), be vacated. (United States *v.* Tiffany, 154 Fed. Rep., 740; T. D. 28107).

(*a*) A protest read in part, "protest is hereby made against * * * your decision assessing duty at 35 per cent ad valorem, or other rate or rates, on lithographic prints, krippen, mechanical cards, etc., covered by entries below named. * * * This protest is intended to apply separately and collectively to every part of goods assessed under paragraph 418, as well as to all other goods assessed at 35 per cent ad valorem." The entry referred to did not cover any merchandise assessed at the rate of 35 per cent ad valorem or under said paragraph 418, but did cover lithographic prints and booklets assessed under paragraph 400. *Held*, that the protest might be construed as relating to those articles and not as limited to goods assessed at 35 per cent. Fuld *v.* United States (152 Fed. Rep., 165; T. D. 27878), reversing 143 id., 920; T. D. 27134.

(*b*) Silk goods which were properly classifiable under the first subdivision of paragraph 387, tariff act of 1897, as "in the gum," at the rate of 50 cents per pound, were asserted in the protest to be classifiable as "dyed," at "60 cents per pound," provided for in the second subdivision of that paragraph. It was held that the protest was a sufficient reference to the provision for goods in the gum.—Leerburger *v.* United States (155 Fed. Rep., 146; T. D. 28262).

(*c*) A protest objecting to the assessment of 1 cent per pound additional duty under paragraph 141 on common or black finished strips, claiming that the proper duty is that upon common or black finished strips, was held sufficient to warrant a reversal of the decision assessing the additional duty, it being shown that the goods were not polished or brightened within the meaning of paragraph 141, notwithstanding that there is no provision in the tariff for common or black finished strips.—McCoy *v.* United States (T. D. 28283).

(*d*) Certain merchandise which was properly free of duty under paragraph 392½, tariff act of 1894, was claimed to be free of duty under paragraph 424½ of the same act as burlaps. The protest was held insufficient.—Corbitt *v.* United States (153 Fed. Rep., 648; T. D. 28059).

(*e*) When a collector makes a reliquidation within one year from the time of entry and the importers fail to file a notice of dissatisfaction within ten days thereafter, the reliquidation becomes final and conclusive against them, and they will not be heard to question its correctness in proceedings to collect the amount becoming due under the reliquidation.—United States *v.* Mexican International Railroad Company (151 Fed. Rep., 545; T. D. 28182).

(*f*) Importers contended in their protest that the collector should have assessed duty on the basis of the appraised value of the goods, and that the exaction of duty on the basis of a gross sum added to the invoice value on entry to make market value was illegal. The protest was held sufficiently distinct and specific to raise the question of whether a deduction for nondutiable charges should be made from said gross sum.—Woodruff *v.* United States (154 Fed. Rep., 861; T. D. 28207).

(*g*) The Board of General Appraisers has jurisdiction under this section to hear and decide a protest against the action of the collector in charging

the importer a fee in connection with the administration of the packed package act of May 1, 1876, though the merchandise covered by the protest was never regularly entered. In re Chichester (48 Fed. Rep., 281) distinguished.—United States *v.* American Express Company (154 Fed. Rep., 996; T. D. 28285), affirming without opinion, T. D. 27962, G. A. 6552.

(*a*) A "blanket" protest against all rates assessed, containing irreconcilable allegations of fact and claiming the goods dutiable under 24 different provisions of the tariff act of 1897 that prescribe over 50 different rates of duty, held not to comply with the requirements of this section that the protest shall set forth therein distinctly and specifically the reasons for the objection of the importer to the collector's decision.—T. D. 27885, G. A. 6534.

(*b*) The jurisdiction of the Board of General Appraisers does not extend to the review of the question whether an article has been imported or not, or whether or not it was brought from a foreign country.—T. D. 27912, G. A. 6541.

(*c*) A protest against the rate assessed on "lithographic prints, or other merchandise," and claiming that the goods are dutiable under paragraph 400, without specifying what rate of duty is claimed of the many provided in said paragraph, or under what portion of the paragraph they should be assessed, and containing no description of the goods, is defective, and, in the absence of a precise description of the goods in the entry or invoice, will be overruled as insufficient.—T. D. 27943, G. A. 6549; reversed in Hensel *v.* United States (160 Fed. Rep., 219; T. D. 28637).

(*d*) Cotton articles upon which duty had been assessed as manufactures of cotton and which, in accordance with T. D. 25580, G. A. 5790, are properly dutiable under the so-called countable provisions of the cotton schedule, with 2 cents per square yard additional under paragraph 313, were claimed to be "dutiable as cotton cloth (by virtue of paragraph 310, Schedule I, tariff act of 1897) at the appropriate rate according to the number of threads per square inch, the value per square yard, and the number of square yards to the pound, under paragraphs 304 to 309, inclusive, Schedule I, tariff act of 1897," no mention being made of paragraph 313. The protests were held to be insufficient in that they do not name the rate of duty or the particular paragraph of the law under which the goods should have been classified, and they are not sufficient to notify the collector of the nature and character of the objection sought to be raised by the protests. Authorities reviewed.—T. D. 28159, G. A. 6588.

(*e*) A protest making reasonable alternative claims, one of which specifies the applicable rate of duty and the paragraph of the law under which the goods should have been classified, is a sufficient compliance with the requirements of this section.—T. D. 28171, G. A. 6590.

(*f*) A protest which states that the reasons for the objection to the assessment made by the collector are that the goods are "more aptly and specifically provided for" under other provisions of the tariff which are specified is in form and substance a sufficient compliance with the requirement of the statute that the protest shall set forth therein distinctly and specifically the reason for the importer's objection to the collector's decision.—Ibid.

(*g*) The Board of General Appraisers sustained an importer's protests, holding the merchandise dutiable at the maximum rate provided on goods of that class, excepting those as to which it was ascertainable "from the invoices, samples, or records" that a lower rate was applicable. *Held*, that in reliquidating in accordance with this decision the collector was not required to consider any data not supplied by the record made before the Board.—United States *v.* Hun-

ter (153 Fed. Rep., 873; T. D. 28077), reversing Hunter *v.* United States (T. D. 27510), and affirming T. D. 26210, G. A. 5985, followed; T. D. 28219, G. A. 6608.

(*a*) In the determination of the sufficiency or insufficiency of a protest, the same must be considered in connection with the record, and, if it can be ascertained from the invoice and protest when read together, the particulars of the merchandise, paragraph, rate of duty, etc., counted upon by the importer, such a protest is sufficient.—T.D. 28256, G. A. 6627.

(*b*) The Board of General Appraisers has no jurisdiction to pass upon a protest demanding relief from the payment of duty on the ground that as alleged the merchandise is spoiled and unfit and has been returned to the place whence it was exported.—T. D. 28290, G. A. 6632.

(*c*) A so-called protest lodged with the collector of customs against the assessment of duty on imported merchandise, but which is not signed either by the owner, importer, consignee, or agent of the merchandise, or by anyone else, is not the "notice in writing" required by this section and must be considered a nullity and of no effect.—T. D. 28322, G. A. 6644.

(*d*) It was held error for the Board of General Appraisers to admit as evidence in a case testimony which had been taken in another case relating to articles somewhat different, where counsel in the latter case had not participated in the former proceedings, had no opportunity to cross-examine the witnesses, and had objected to such admission.—Knauth *v.* United States (155 Fed. Rep., 144; T. D. 28184).

(*e*) A collector of customs liquidated duties at the exchange value of the rupee, and the importers protested under this section, contending that the pure metal value estimated by the Director of the Mint should have governed. The collector sustained the protest under instructions of the Secretary of the Treasury and reliquidated accordingly, but subsequently rereliquidated on the same basis as the original liquidation, under further instructions issued under section 25, tariff act of 1894, giving the Secretary the right to order reliquidation in certain cases of variation in currency values. *Held*, that this third liquidation was legal, the Secretary's right to exercise the powers conferred by said section not being impaired by his previous acquiescence in the protest.—Gulbenkian *v.* Stranahan (158 Fed. Rep., 836; T. D. 28451).

(*f*) Section 21, act of June 22, 1874 (18 Stat., 190), making final the liquidation and settlement of duties, "after the expiration of one year from the time of entry, in the absence of * * * protest," does not prohibit a reliquidation in an increased amount where a protest has been filed, even though that protest has been sustained and there remains pending no unsatisfied protest.—Ibid.

(*g*) A cause of action does not accrue against a collector of customs in favor of the importers, because his predecessor failed either to sustain or to forward to the Board of General Appraisers protests that had been filed by the importers under this section.—Ibid.

(*h*) Where there is a discrepancy between the date of liquidation, as stamped on the entry, and the date of liquidation, as given on the liquidation sheet posted in the custom-house for the information of importers in accordance with articles 1416 and 1460, Customs Regulations, 1899, the importer is bound by the latter date, and a protest filed more than ten days thereafter is not in time.—United States *v.* Wyman (156 Fed. Rep., 97; T. D. 28439).

(*i*) Under the operation of a rule adopted by the General Board of General Appraisers to prevent the promulgation of conflicting decisions, made in pursuance of article 1726, Customs Regulations, 1899, as amended by T. D. 24861, a protest which had been tried before a board of three General Appraisers

who had formulated a decision thereon, but had not yet promulgated it, was transferred by a vote of the majority of the General Board to another board of three General Appraisers on the ground that in the opinion of said majority the proposed decision was in conflict with certain court rulings. This second board of three General Appraisers tried the case de novo and reached a conclusion contrary to that of the board which first had the case and sustained the collector's classification. On appeal by the importers it was held that the board of three General Appraisers which first had the case had duly acquired jurisdiction and that it was its duty, under the provisions of section 14, act of 1890, to examine and decide the case; that it may not legally surrender its jurisdiction to another board; that the transfer of the case to such other board was illegal; that the latter board had no jurisdiction, and that its decision should be vacated.—Prosser *v.* United States (158 Fed. Rep., 971; T. D. 28603), reversing, on the question of jurisdiction, 154 id., 721; T. D. 28001, which had affirmed T. D. 26477, G. A. 6069.

(*a*) Should the Board of General Appraisers refuse to "examine and decide" a case over which it had jurisdiction, as provided in this section, the proper court could be applied to for a mandamus to require the exercise of such jurisdiction.—Prosser *v.* United States (158 Fed. Rep., 971; T. D. 28603).

DECISIONS UNDER EARLIER STATUTES PERTAINING TO SAME SUBJECT MATTER.

(*b*) A protest is required to sustain an action to recover the additional duty of 20 per cent assessed by way of penalty under section 8 of the act of 1846.—Kriesler *v.* Morton (2 Curt., 239; 14 Fed. Cas., 865).

(*c*) Duties wrongly imposed, if paid by the importer voluntarily and without protest or remonstrance, can not be recovered from or set-off against the United States.—United States *v.* Clement (Crabbe, 499; 25 Fed. Cas., 461).

(*d*) Payment to a public officer, if unaccompanied by remonstrance or protest which need not be written, is a voluntary payment. (This case was decided in 1841, which was before the act of 1845 requiring written protest.)—Id.

(*e*) The provision of the act of 1842 that when an appraisement is made upon an increased valuation and not on that in the invoice, the appraiser shall view the property, and if he does not do so, and the importer pays the duty under protest, he can recover it, is intended for the benefit of the importer and is waived by failure to protest.—Boker *v.* Redfield (40 Hunt Mer. Mag., 705; 3 Fed. Cas., 808).

(*f*) The law requires that the importer shall specifically and distinctly state in his protest the ground of objection to payment, and a recovery can only be had on the ground stated.—Id.

(*g*) A written protest, signed by the party, with a statement of the definite grounds of objection to the duties demanded and paid, is a condition precedent to a right to sue in any court for their recovery.—Nichols *v.* United States (7 Wallace, 122).

(*h*) Persons importing merchandise are required to make their protests distinct and specific, in order to apprise the collector of the nature of their objection, before it is too late to remove it or to modify the exaction and that the proper officers of the Treasury may know what they have to meet.—Davies *v.* Arthur (96 U. S., 148, 149).

(*i*) Where the time of exportation is taken by the appraisers as the time of valuation, and the importer claims that the time of manufacture or pro-

duction should be taken, he must make that a ground of protest.—Thomson *v.* Maxwell (2 Blatchf, 385; 23 Fed. Cas., 1100).

(*a*) After imported goods have been seized by a collector as having been entered below their value to defraud the revenue, and have been libeled for forfeiture and discharged on trial, and additioual duty imposed and paid, it can not be recovered back unless a proper protest is made at the time of payment.—Falleck *v.* Barney (5 Blatchf., 38; 8 Fed. Cas., 974).

(*b*) It is an indispensable item of proof to be made by the plaintiff that such a protest as the statute requires was made. Such proof may be made by producing the protest and showing when it was made, or by proving its contents and when it was made if it be lost, or by the admission and consent of the defendant in proper form in open court or otherwise that such a protest was made.—Greenleaf *v.* Schell (6 Blatchf., 225; 10 Fed. Cas., 1173).

(*c*) No written protest against the exaction of fees for constructive permits to land goods was necessary, as the act of February 26, 1845, requires such protest only in regard to duties actually paid.—Ogden *v.* Maxwell (3 Blatchf., 319; 18 Fed. Cas., 613).

(*d*) When the importer is not dissatisfied with the appraisement of his goods per se, but only with the addition to the entry of items for cartons and packing, his proper remedy is not to apply for a reappraisement, but to protest and appeal.—Oberteuffer *v.* Robertson (116 U. S., 499).

(*e*) A change in the ruling of the Treasury Department whereby merchandise in bond, such as is invoiced in this case, is held dutiable at a greatly reduced rate is of no aid to an importer who has not protested against the previous ruling.—Cadwalader *v.* Partridge (137 U. S., 553).

(*f*) When the collector has acquired jurisdiction of the assessment of duties through the importatiou of goods that are liable for duty, any irregularity in the appraisement and liquidation must first be reviewed by protest and appeal, pursuant to R. S. 2931, or they can not be raised in a collateral suit.—United States *v.* Earnshaw (12 Fed. Rep., 283).

(*g*) In an action to recover duties illegally exacted, protest and appeal are necessary as a condition precedent to recover, even when the United States are plaintiffs in an action to recover duties in excess of those already paid.—United States *v.* Schlesinger (14 Fed. Rep., 682).

(*h*) The 50 per cent penalty under the act of August 30, 1842, is an increase of duties, and a protest is necessary to recover it.—Maillard *v.* Lawrence (3 Blatchf., 378; 16 Fed. Cas., 501).

(*i*) Money deposited with the collector as security (additional to that of the importer's bonds) for the payment of duties, and actually applied to the payment of duties, can not be recovered back in the absence of a protest, even if the duties were wrongfully assessed.—Burroughs *v.* Erhardt (C. C. A.), (88 Fed. Rep., 256).

(*j*) While articles 384, 386, and 387 (1857), as to protests might, during the time they were in force, have controlled collectors or other officers, they could not have controlled an importer as to the manner in which he should have prepared his protests.—Fauche *v.* Schell (33 Fed. Rep., 336).

(*k*) The failure of a collector of customs to conform to a Treasury regulation requiring him to record protest ought not to prejudice the rights of the importer.—Schell's Executors *v.* Fauche (138 U. S., 562).

(*l*) R. S. 3011 provides that it is necessary for the plaintiff to have protested at or before the time of the payment of the duties. With regard to one

entry there was only the naval office copy, and as to the other entry there was a copy of the collector's entry with a mark at the upper left hand corner, which looked as if at one time there might have been something attached. *Held*, that there was nothing to leave to the jury to prove that such a protest as the law requires was served.—Grandmange *v.* Schell (32 Fed. Rep., 655).

(*a*) When the evidence as to the usual course of business is sufficient to furnish a strong presumptive case in favor of the service upon the collector or other person authorized to receive the same, of a protest, the proof from the records of protests kept at the custom-house that the protest was recorded when received and that it stands of record as of a certain date is abundant to establish the fact that it was served upon the collector or other authorized person in time.—Fauche *v.* Schell (33 Fed. Rep., 336).

(*b*) Where no provision for the service of a protest is made by statutes, by Treasury regulations, or by the collector, but a particular mode of service has been in force and recognized for a considerable time, service in that mode is good service until some change has been announced.—Fauche *v.* Schell (33 Fed. Rep., 336).

(*c*) The evidence showed that the protest was signed by the firm name, but there was nothing to prove the handwriting or the authority of the person who wrote the signature. Verdict directed for the defendant.—Grandmange *v.* Schell (32 Fed. Rep., 655).

(*d*) The acceptance of the protest by the collector was no waiver, as he was under no obligation to inquire into the authority of the person protesting before he received the protest.—Id.

(*e*) Where an importer, before delivery to him of the goods, paid in cash as prescribed by section 12, act of 1842, the full amount of duties required by law and delivered to the collector a ten-day bond as prescribed by section 4, act of May 28, 1830, or where, having in accordance with the same acts paid to the collector the estimated amount of the duties and delivered such bond, he received a portion of his importation, and subsequently and before he received the other portion paid a sufficiently additional amount of duties assessable on the entire importation, such payment or payments was to obtain possession of the goods.—Fauche *v.* Schell (33 Fed. Rep., 336).

(*f*) The words "payment under protest," in R. S. 3011 as amended, must by reason of the reference in the latter part to section 2931, which defines a protest, be construed to include a payment in connection with a protest; that is, a payment preceded by, accompanied with, or followed by a protest, whichever is permitted by section 2931.—Saltonstall *v.* Birtwell (C. C. A.). (66 Fed. Rep., 969).

(*g*) Where a bond was given on a warehouse entry, and it turned out that some of the goods covered by the bond were not imported, and a remission of the duties on those goods was refused by the Treasury Department because the application was not made within a year after the importation, and the importer then paid, under protest, the duties on the missing goods to avoid a suit on the bond, held that he could not recover.—Marshall *v.* Redfield (4 Blatchf., 221; 40 Hunt Mer. Mag., 195; 2 Weekly Law Gaz., 296; 16 Fed. Cas., 848).

(*h*) The payment was voluntary and was not made in order to obtain possession of the goods.—Id.

(*i*) The reference to section 2931 contained in section 3011, R. S., is to the time as well as the form of the protest, and hence it need not be made before

or at the time of the payment of the duties, but is good if made within ten days.—Birtwell *v.* Saltonstall (C. C.), (63 Fed. Rep., 1004).

(*a*) Where gross estimates of duties were made prior to liquidation, in accordance with R. S. 2869, and were paid in order to obtain possession of the goods, no protest was then required, but it was sufficient if the protest was filed within ten days after the date of final liquidation. 63 Fed. Rep., 1004, affirmed.—Saltonstall *v.* Birtwell (C. C. A.), (66 Fed. Rep., 969).

(*b*) There is no new liquidation of duties when goods imported for warehousing are withdrawn from bond, and consequently the ten days allowed for filing a protest must be computed from the date of the original liquidation, which is made at the same time and in the same manner as when the entry is for immediate consumption.—Foster *v.* Simmons (9 Fed. Cas., 573).

(*c*) Under R. S. 2931 and 3011, as amended by the act of February 27, 1877, if, at the first port of entry, not being one of the ports at which the statutes authorizes goods to be imported and shipped through without appraisement, goods imported by sea are entered for warehousing and immediate transportation by the same vessel to another port and are transported accordingly, and the duties thereon are assessed by the collector at the first port and again by the collector at the second port and paid by the importers to the second collector to obtain possession of the goods, no part of the duties can be recovered, unless due protest is made within ten days after the decision of the first collector as to the rate and amount of duties.—Saltonstall *v.* Russell (152 U. S., 628).

(*d*) The ten days allowed for protest begin to run upon their ascertainment and liquidation.—Merritt *v.* Cameron (137 U. S., 542).

(*e*) The protest is not required to be made before the payment of what are called the estimated duties, for this payment is necessarily estimated by the invoice quantity as well as the invoice price.—Brune *v.* Marriott (Taney, 132; 4 Fed. Cas., 475).

(*f*) The protest is legally made when the duties are finally determined and the amount assessed by the collector, and a protest before or at that time is sufficient.—Id.

(*g*) The payment of money upon estimated duties is rather in the nature of a pledge or deposit than a payment, for it remains in the hands of the proper officer, subject to the final assessment of the duties, and if more has been paid than is due, the surplus belongs to the importer and is returned to him.—Id.

(*h*) Where a bond was given on a warehouse entry, and it turned out that some of the goods covered by the entry were not imported, and a remission of the duties on those goods was refused by the Treasury Department because the application was not made within a year after the importation, and the importer then paid, under protest, the duties on the missing goods to avoid a suit on the bond, held that he could not recover.—Marshall *v.* Redfield (4 Blatchf., 221; 40 Hunt Mer. Mag., 195; 2 Wkly. Law Gaz., 296; 16 Fed. Cas., 848).

(*i*) The payment was voluntary and was not made to obtain possession of the goods.—Id.

(*j*) In computing the time within which a protest must be served upon the collector, if the tenth day falls on Sunday that day can not be excluded, and service on Monday following is not a sufficient compliance with the requirements of this section.—Shefer *v.* Magone (47 Fed. Rep., 872).

(*k*) A protest within ten days after the collector has liquidated the duties, and an appeal within thirty days thereafter, is valid as to time, although the liquidation is subsequently revised.—Keyser *v.* Arthur (14 Fed. Cas., 442).

(*a*) This act applies to the payment of unascertained and estimated duties which are to be afterwards liquidated, and the protest may be made at the time of the final liquidation.—Moke *v.* Barney (5 Blatchf., 274; 2 Int. Rev. Rec., 157; 17 Fed. Cas., 574).

(*b*) The fact that the collector exacts duties in violation of instructions does not supply the want of a protest.—Id.

(*c*) When a sum of money has been paid for duties as estimated at the time of the entry, and subsequently the duties are liquidated at higher rates in case of some importations and lower in case of others, but at a less sum than the sum already paid, a protest made after such payment and before the liquidation is made before payment within the terms of this section.—Strange *v.* Barney (35 Fed. Rep., 196).

(*d*) Under this act the right of action was made to depend upon a protest which gave the officer notice, which protest must be made at or before the payment on the duties.—Curtis *v.* Fiedler (2 Black, 461).

(*e*) A protest made before duties are finally adjusted and closed is in season, although moneys had been previously advanced on account of duties.—Marriott *v.* Brune (9 How., 619, 636).

(*f*) A protest in order to be available for the recovery of duties must be made at or before their actual payment, and when the importer deposits with the collector an amount supposed to be sufficient to pay the duties, subject to future liquidation, and receives the goods, and on such liquidation an amount is found to be due the importer as overpayment and is refuuded to him, a protest made after the deposit and receipt of the goods, but before liquidation, is too late and is of no avail.—Barney *v.* Rickard (157 U. S., 352).

(*g*) This act continued in force until the passage of the act of June 30, 1864 (13 Stat., 202).—Barney *v.* Watson (92 U. S., 449).

(*h*) Where duties are paid before protest is made the duties can not be recovered.—Crocker *v.* Bedfield (4 Blatchf., 378; 18 How. Pr., 85; 6 Fed. Cas., 835).

(*i*) And where money is deposited with a collector wherewith to pay the duties when they shall be ascertained, and the duties are afterwards ascertained, and then a protest is made against the payment, the protest is too late, the money not having been paid compulsorily in order to get possession of the goods.—Id.

(*j*) Under this section the entry of goods within ten days after which notice of dissatisfaction with the decision of the collector must be given to him by the inspector or his agent in order to authorize a subsequent suit to recover back an excess of duties paid under protest is, in the case of goods entered for warehousing, the entry for the withdrawal of the goods and not the entry for warehousing.—Iselin *v.* Barney (5 Blatchf., 185; 13 Fed. Cas., 166).

(*k*) The right of the importer to complain or appeal begins with the date of the liquidation, whenever that is made.—Westray *v.* United States (18 Wallace, 322).

(*l*) The notice of dissatisfaction with the decision of the collector as to the rate and amount of duties on imported goods may be given at any time after the entry of the goods and the collector's original estimate of the amount of duties and before the final ascertainment and liquidation of the duties as stamped upon the entry.—Davies *v.* Miller (130 U. S., 284).

(*m*) A protest in the following terms: "Having been informed that it is the intention of the Secretary of the Treasury not to make allowance on the pay-

nent of duties on such articles as may reach here less in quantity from loss in weight or leakage than at the time of shipment (for instance, sugar, molasses, etc.), and on which a duty ad valorem of the invoice is exacted, we hereby protest against the payment of such entire amount of duty, being of opinion that the law at present in force authorizes an allowance for actual loss in weight or gauge, as shown by the difference in the invoice and the returns of the weighers or gaugers or such cargoes, after delivery in this port. We desire that this present protest should extend to all our importations of sugar and molasses since the operation of the present tariff, viz," etc. Held not to apply to duties previously paid, but to apply to all duties exacted after the protest, and that a particular protest in each case was not required by law.—Brune *v.* Marriott (Taney, 32; 4 Fed. Cas., 475).

(*a*) Where an importer protested in proper form against the exaction of 25 per cent duty on a particular importation of thread laces, claiming that it was liable only to 20 per cent duty under a specified schedule of the tariff act then in force, and added in the same protest: "I mean this protest to apply to all like exactions heretofore paid and to all future, and shall claim a return thereof." *Held*, that that was a sufficient protest under this act against the exaction when made on any future importation by the same party without the repetition of the protest on each importation.—Steegman *v.* Maxwell (3 Blatchf., 365; 22 Fed. Cas., 1198).

(*b*) A clause in these words, "and hereby protest on all futnre entries of the same goods," added at the end of a protest can not have any effect as a prospective protest to aid an insufficient specific protest subsequently made.—Baxter *v.* Maxwell (4 Blatchf., 32; 2 Fed. Cas., 1054).

(*c*) Whether such a sweeping prospective protest ought to be held good in respect to entries at such a port as New York under the act of February 26, 1845, query.—Id.

(*d*) Where the articles in the entry in which such prospective protest was made were described therein as "linens," "hemp covering," and "jute rove," held that such prospective protest could not apply to a subsequent entry, without protest, of the same articles as "linens," or as "hemp carpet coverings," or as "hemp carpeting," but that it was sufficient to cover a subsequent entry, without protest, of the same articles as "jute rove," the two importations being within three weeks of each other and no protest having been made on any intermediate importation of the article.—Id.

(*e*) Where, after such prospective protest was made, five successive importations of the same article were made and entered, with specific protests, some of which were sufficient and some insufficient, and afterwards importations on it were made without protests, held that such prospective protests could not extend to such last importations.—Id.

(*f*) A specific protest which does not refer to or affirm a prior prospective protest must be regarded as evidence of the abandonment of all grounds of objections.—Id.

(*g*) Expenses of transportation from Paris to Havre and from Havre to London, en route to New York, and also commissions, were added to the dutible charges. The protest closed as follows: "You are hereby notified that we desire and intend this protest to apply to all future similar importations made by us." This did not dispense with the necessity of a protest with reference to such subsequent importations.—Warren *v.* Peaslee (2 Curt., 231; 29 Fed. Cas., 280).

(*a*) A valid prospective protest made on a particular importation and expressing the intention of the importer that the protest shall apply to all future similar importations made by him is valid as to subsequent importations of similar merchandise on which like duties are exacted by the same collector.—Fauche *v.* Schell (33 Fed. Rep., 336).

(*b*) Such prospective protest is not invalidated as to any such future similar importations by the same importer's intervening specific protests are the same in form with the body of such prospective protest and differ from it only in the omission of the prospective clause therein.—Fauche *v.* Schell (33 Fed. Rep., 336).

(*c*) A protest consisting of two originally distinct pieces of paper—one a white paper containing an unsigned printed form of one of such specific protests and the other a blue paper pasted to the white paper and containing a signed printed form of a prospective protest against the exactions of duties on certain commissions—is a valid protest under the rule applied by the courts to the construction of protests against the exaction of duties. The prospective clause of the commission's protest covers everything in such composite protest from the beginning to the end so far as its form is concerned, and such composite protest is as far reaching as any prospective protest.—Id.

(*d*) The act of 1857 does not require a protest to be attached to each particular entry, but allows them to be prospective and coutinuous.—Benkard *v.* Schell (5 Int. Rev. Rec. (1867), 3; 3 Fed. Cas., 192).

(*e*) H. Herman, doing business in his own name as importer, gave notice by what was known as a prospective protest to the collector of customs. He afterwards took a partner, when the firm name became H. Herman & Co., and the firm continued to import the same class of goods. *Held*, that the notice of protest given in the name of H. Herman was sufficient to cover duties subsequently levied upon importations made by the firm.—Herman *v.* Schell (18 Fed. Rep., 891).

(*f*) A valid prospective protest against the payment of duties made on a particular importation of merchandise and expressing the intention of the importer that the protest shall apply to all future importations made by him is valid as to subsequent importations of similar merchandise on which the duties are exacted as respects not only future exactions of like duties from the protesting party by the same collector, but as respects future exactions of like duties from him by a succeeding collector.—Wetter *v.* Schell (11 Blatchf., 193; 29 Fed. Cas., 845).

(*g*) A valid prospective protest made on a particular importation of merchandise and expressing the intention that the protest shall apply to all future similar importations made by the importer is valid as to subsequent importations of similar merchandise on which like duties are exacted.—Hutton *v.* Schell (6 Blatchf., 48; 7 Int. Rev. Rec., 84; 12 Fed. Cas., 1095).

(*h*) The importer on paying duties January 10, 1871, added to a protest then filed by him with the collector in respect to the exaction of duties thereon these words: "I intend this protest to apply to all future similar importations by me." On January 21, 1871, the importer entered for warehousing like goods, and on June 20, 1871, the collector exacted duties thereon on a withdrawal entry at the same rate as protested against. In a suit to recover back the alleged excess of duties, hedr that a prospective protest or continuing protest is not valid under the laws now existing.—Ullman *v.* Murphy (11 Blatchf., 354; 18 Int. Rev. Rec., 156; 24 Fed. Cas., 506).

(*a*) The words "in the absence of protest" in the act of June 22, 1874, section 21, mean in the absence of any existing protest pending and in force at the reliquidation, not a protest which has become spent through a previous liquidation of duties in accordance with it.—United States *v.* Leng (18 Fed. Rep., 15).

(*b*) The act of June 30, 1864 (13 Stat., 202), section 14, applies not only where the collector errs in judgment as to the proper rate and amount of duties, but also where there are informalities on the part of the customs officers respecting the appraisal of the merchandise, such as would enable the importer to recover his money back if he had duly protested, appealed, and brought suit.—United States *v.* Chase (25 Int. Rev. Rec., 161; 25 Fed. Cas., 410).

(*c*) The right of action to recover duties is purely statutory. A stipulation made between the importer and the deputy collector, after due protest and appeal in the case of one entry, that the duties and charges in succeeding entries should be controlled by the decision of the Secretary therein, is not a substantial compliance with the requirements of the statute, and the importer can not maintain suit after a decision in his favor by the Secretary and the refusal of the Secretary to abide by the stipulation.—Haynes *v.* Brewster (D. C.), (46 Fed. Rep., 471).

(*d*) A verbal protest against the illegal exaction of duties is sufficient. (This decision was before the act of February 26, 1845.)—Swartwout *v.* Gihon (3 How., 110).

(*e*) A protest is not required to be made with technical precision, but is sufficient if it show fairly that the objection afterwards made at the trial was in the mind of the party and was brought to the knowledge of the collector, so as to secure to the Government the practical advantage which this act was designed to secure.—Burgess *v.* Converse (2 Curt., 216; 4 Fed. Cas., 726).

(*f*) Under a protest which alleges that "the goods were not fairly and faithfully examined" the importer may rely on the failure of the appraiser to examine one package in every ten.—Id.

(*g*) It is a condition precedent to a right of action against a collector for the return of duties paid under protest that the claimant shall in his protest point out to the collector by positive and direct notice every particular of fact and law which he relies upon as protecting his goods from the duties demanded.—Thomson v. Maxwell (2 Blatchf., 385; 23 Fed. Cas., 1100).

(*h*) Where a protest is written on an entry, they compose, in effect, one paper, and it is unnecessary to repeat in the protest the description given of the goods in the entry.—Id.

(*i*) Goods were invoiced and entered in florins at their specie value. The appraisers valued the goods according to nominal value of the florin in paper currency. A protest against the additional valuation found on such appraisement and a claim to enter the goods according to the invoice and actual cost is a sufficient protest without a specification as to how the appraisement was made to exceed true value.—Lowenstein *v.* Maxwell (2 Blatchf., 401; 15 Fed. Cas., 784).

(*j*) The protest is a mercantile and not a legal instrument, and when its meaning is unmistakably plain its phraseology will not be scrupulously criticised by the courts.—Vaccari *v.* Maxwell (3 Blatchf., 368; 28 Fed. Cas., 862).

(*k*) The invoice and entry may ordinarily be regarded as connected with and forming part of the protest, being the things out of which the protest arises and to which it relates.—Id.

(*a*) A clause in the protest "that the merchant appraiser was not legally sworn in," when considered in connection with the oath annexed to the appraisal, which was before the collector and showed that the merchant appraiser was sworn by an official appraiser, was a sufficient protest to raise the question as to the legality of such oath.—Id.

(*b*) A protest "that no penal duty of 20 per cent under section 8 of the act of 1846 can be exacted except where the importer has added to his invoice price or entry" is a sufficient protest to raise the question whether the collector is authorized to impose the penalty appointed by section 8 of the act of July 30, 1846 (9 Stat., 43), where no addition has been made by the importer to the value of his entry.—Id.

(*c*) Where an invoice of lemons, though dated at Genoa, the place of departure of the vessel, stated the value of the lemons free on board at San Remo, which was a port 70 miles from Genoa and on the track of the vessel to New York and the chief market of the country for lemons, and added 2 per cent commissions, and the lemons were taken on board at San Remo and bills of lading were there signed, and the lemons were entered at New York as embarked from San Remo, and the invoice showed the true price of the lemons at Genoa and San Remo, and the public appraisers and also appraisers on appeal raised the invoice value by adding the freight on the lemons from San Remo to Genoa, and also by increasing the charge for commissions, and, these additions increasing the invoice value by more than 10 per cent, an additional duty or penalty of 20 per cent was imposed under section 8, act of July 30, 1846, which was paid under protest "that the expenses of transportation from the place of original shipment to Genoa are not dutiable charges, that the reappraisement is illegal, because the price is made to include charges, and that no penalty can be exacted for addition of charges," Held that the protest was, in connection with the invoice, a sufficient protest under this section to notify the collector that the valuation by the appraisers of the charges of transportation between Genoa and San Remo was complained of.—Id.

(*d*) As the Treasury instructions were given to the appraisers by the collector to govern them in making the valuation as of the time of exportation, this fact, in connection with the protest, made the protest sufficient to raise the objection that the goods were erroneously valued as of the time of their exportation instead of as of the time of their purchase.—Maillard *v.* Lawrence (3 Blatchf., 378; 16 Fed. Cas., 501).

(*e*) Where on several importations of gin the quantity which arrived was, through leakage, less than the quantity stated in the invoice, and the collector exacted duties on the quantity stated in the invoice, which were paid under the following protests, written on the face of the entries, "The actual gauge and 2 per cent claimed for leakage," "The actual gauge and 2 per cent claimed for wantage and leakage," "The actual gauge and 2 per cent for leakage claimed on this entry," held that these protests were sufficient.—Schuchardt *v.* Lawrence (3 Blatchf., 397; 21 Fed. Cas., 747).

(*f*) A protest made in the case of this merchandise stating the rate of duty only that it is claimed should be imposed thereon, but especially referring for the grounds of the claim to a Treasury circular (circular of March 1, 1858), in which it was held by the Secretary that other merchandise therein mentioned was dutiable at that rate as being a manufacture of certain material enumerated in the tariff act as such manufacture, is to be taken, together with such circular, as constituting the claimant's entire protest, and is, with such circular, sufficient if they prove that the merchandise covered by the protest is such manufacture.—Smith *v.* Schell (27 Fed. Rep., 648).

(*a*) When a protest is in proper form and attached to the invoice, an omission of date is immaterial.—Schell's Executors *v.* Fauche (138 U. S., 562).

(*b*) A protest is sufficient if it indicate to an intelligent man the ground of the importer's objection.—Id.

(*c*) Two papers attached together by a wafer and signed on the bottom of the lower one, which when read together make a protest against two exactions of duties, are to be treated as a unit.—Id.

(*d*) Where a protest claimed a discount on the value of paper currency stated in the invoice, "as per consul's certificate," and the invoice stated the fair market value of the goods at its date at the foreign port in paper currency, and also the correct rate of discount for specie value, held that the statement in the protest amounted to an averment that the proper consul's certificate was presented to the collector with the invoice, or at least that the importer had one or was able and offered to procure it.—Craig *v.* Maxwell (2 Blatchf., 545; 6 Fed. Cas., 728).

(*e*) The act of February 26, 1845, relating to protests was repealed by the act of June 30, 1864, which substituted for the common-law action against the collector a statutory remedy and regulated its incidents. The provisions of both acts were incorporated into the Revised Statutes, approved June 22, 1874; those of the act of 1864, as R. S. 2931, and those of the act of 1845, as R. S. 3011. *Held*, that the provisions of the act of 1845 did not affect the rights of an importer which accrued between December 1, 1873, and June 22, 1874, and that if the protest was made in the manner prescribed by the act of 1864 it was valid.—Dieckerhoff *v.* Miller (C. C. A.), 93 Fed. Rep., 651).

(*f*) Where a fraud was committed on an importer of cigars by the manufacturer by invoicing them erroneously as to their grades, and the duties were deposited on the valuation in the invoice, and the appraiser decided that a fraud had been committed and that the invoice should be reduced, but the collector refused to permit the reduction because the Secretary would not authorize it and exacted duties on the invoice value, and the entries were liquidated under a protest setting forth the error in the grades, held that the collector ought to have allowed the error to be corrected and that the protest was sufficient and was made in time.—Lillie *v.* Redfield (4 Blatchf., 41; 15 Fed. Cas., 538).

(*g*) Gloves made of cotton and silk, of which cotton was the material of chief value, imported in January, 1874, were assessed at 60 per cent, that rate being chargeable only on silk gloves, under the act of June 30, 1864, and on ready-made clothing, etc., under the act of March 3, 1865. The importer protested and appealed and brought suit. His protest stated that the goods were only liable to a duty of 35 per cent, less 10 per cent, "being composed of cotton and silk (cotton chief part), the duty of 60 per cent being only legal where silk is the chief part." The goods were made on frames. *Held*, (1) that the protest set forth distinctly and specifically the grounds of the objection of the importer to the decision of the collector and was sufficient; (2) it was immaterial that the protest did not specify that the gloves were made on frames.—Heinze *v.* Arthur's Executors (144 U. S., 28).

(*h*) A protest "against any greater rate of duty being charged upon hay shipped to or by us from Canada to the United States, entered with you or at the custom-house at Rouse's Point, than at the rate of 10 per centum ad valorem, for the reason and on the ground that no higher rate than 10 per centum can lawfully or properly be charged on hay imported under the laws of the United States concerning duties on imports," is sufficient.—Frazee *v.* Moffitt (18 Fed. Rep., 584).

(*a*) A protest is sufficiently distinct and specific, notwithstanding it contains a number of different and inconsistent claims.—Legg *v.* Hedden (37 Fed. Rep., 861).

(*b*) An importer can not recover on any ground not distinctly and fully set forth in his protest.—Id.

(*c*) A protest made in the case of this merchandise, stating the rate of duty only that it is claimed should be imposed thereon, but especially referring for the grounds of the claim to a Treasury circular (circular of March 1, 1858), in which it was held by the Secretary that other merchandise therein mentioned was dutiable at that rate as being manufactured of certain material enumerated in the tariff act as such manufacture, is to be taken together with such circular as constituting the claimant's entire protest, and is, with such circular, sufficient under the act of February 26, 1845, if they prove that the merchandise covered by the protest is such manufacture.—Smith *v.* Schell (27 Fed. Rep., 648).

(*d*) But if this merchandise is shown to be a manufacture of a material bearing another name than the material of which the manufacture named in the protest is composed, and the tariff act makes a clear and positive distinction between these materials by imposing thereon eo nomine, different rates of duty, the court, in considering the tariff act, will make the same distinction, although the name of the second material is the name of the genus, and the name of the first is the name of the species thereof, and the claimants are not entitled to recover.—Id.

(*e*) A protest is not required to be made with technical precision, but is sufficient if it shows fairly that the objection afterwards made at the trial was in the mind of the party and was brought to the knowledge of the collector, so as to secure to the Government the practical advantage which the statute was designed to secure.—Arthur *v.* Morgan (112 U. S., 495, 501).

(*f*) A protest against paying 35 per cent duty on the carriage, which states that the carriage is "personal effects" and has been used over a year (as shown by affidavit), and that under R. S. 2505 "personal effects of actual use" are free from duty, is a sufficient protest, on which the amount paid can be recovered on the ground that the carriage was free as "household effects" under the same section.—Id.

(*g*) A protest is a commercial document, and if it is sufficiently formal and accurate to inform the collector distinctly and unequivocally of the position of the importer the object of the statute requiring it is accomplished. It is not intended that it shall possess all the technical precision of legal documents.—Hermann *v.* Schell (18 Fed. Rep., 891).

(*h*) An entry or protest made by an agent is in law made by his principal. A protest signed, not by the claimant personally, but by his agent, is sufficient.—Gray *v.* Lawrence (3 Blatchf., 117; 10 Fed. Cas., 1031).

(*i*) A protest against the payment of 25 per cent duty charged on thread laces, claiming that the laces are liable to a duty of only 20 per cent, is sufficient.—Steegman *v.* Maxwell (3 Blatchf., 365; 22 Fed. Cas., 1198).

(*j*) The protest was against paying duty on "rosewood furniture." Rosewood furniture is a well-known and specific term, and the protest can not be extended beyond what is specifically embraced in it. Furniture of other woods, silk and worsted goods, and furniture of rosewood and common wood together, or rosewood and mahogany together, must be excluded.—Pousot *v.* Lawrence (N. Y. Times, April 29, 1857; 19 Fed. Cas., 1209).

(*a*) A protest "against paying 40 per cent duty on rosewood furniture, believing it should pay 30 per cent as cabinet furniture," can not be extended to embrace other articles, or furniture of other woods, or furniture of rosewood and other woods combined, where such other woods form so large and so conspicuous a part of the furniture as to require it to be classed, in commercial transactions, by some other name than merely "rosewood."—Ponsot *v.* Maxwell (4 Blatchf., 43; 19 Fed. Cas., 986).

(*b*) No substantive ground of objection not contained in the protest can be taken at the trial.—Kriesler *v.* Morton (1 Curt., 413; 14 Fed. Cas., 863).

(*c*) A protest having stated only that the invoice value was correct, the plaintiff was not allowed to show that the the appraisement was not made in conformity to law.—Id.

(*d*) The fact that the deputy collector dictated the form of the protest does not estop the collector from denying its efficiency for a purpose which does not appear to have been brought to the notice of the deputy.—Id.

(*e*) In a suit to recover duties levied on a reappraisement of goods under the act of May 30, 1830, section 2, and paid under protest—one ground of the suit being that the reappraisement was not made by the person authorized by the act to make it—it is necessary that the objection be specified in the protest; otherwise it will not be heard here.—Iasagi et al *v.* The Collector (1 Wallace, 375).

(*f*) The merchant paid duties upon commissions under protest, and the protest set forth that the merchant "pays no such commission." *Held*, that the protest was insufficient and that, consequently, the action could not be maintained.—Norcross *v.* Greely (1 Curt., 114; 15 Law Rep., 149; 29 Hunt Mer. Mag., 203; 18 Fed. Cas., 301).

(*g*) The merchant in his suit to recover duties paid under protest must be confined to such grounds as his protest contains.—Id.

(*h*) A protest against the payment of duties must set forth the specific objections of the party and refer the collector distinctly to the facts; otherwise the party can not avail himself of them in an action to recover.—Cornett *v.* Lawrence (2 Blatchf., 512; 6 Fed. Cas., 575).

(*i*) Where a protest stated "that under existing laws said amount is unjustly added and is not liable to duty, because the said invoice and the said entry exhibited the true market value of said iron at Liverpool, from whence said iron was imported," held that the only point raised by the protest was the correspondence of the invoice value with the value at the place of export at the date of the invoice and that the importer could not, under the protest, show that the invoice value was the actual purchase price.—Id.

(*j*) In an action to recover duties the importer can not avail himself of any objections to the actions of the customs officers except those specified in the protest.—Wilson *v.* Lawrence (2 Blatchf., 514; 30 Fed. Cas., 138).

(*k*) An importer having set forth in his written protest the grounds of his objection to the payment of the duties exacted by the collector can not in his suit recover them upon any ground other than that set forth.—Davies *v.* Arthur (96 U. S., 148).

(*l*) The merchant paid duties upon commissions under protest, and the protest set forth that the merchant "paid no such commissions." *Held*, that the protest was insufficient and that, consequently, the action could not be maintained.—Norcross *v.* Greely (1 Curt., 114; 15 Law Rep., 149; 29 Hunt Mer. Mag, 203; 18 Fed. Cas., 301).

(*a*) The merchant in his suit to recover duties paid under protest must be confined to such grounds as his protest contains.—Id.

(*b*) A protest objecting in general terms to the additional duties exacted, but assigning no reasons for the objection, will not warrant the institution of a suit to recover back the duties objected to, even though such duties were illegally exacted.—Mason *v.* Kane (Taney, 173; 24 Hunt Mer. Mag., 717; 16 Fed. Cas., 1044).

(*c*) Where a protest was in these words, "We protest against paying additional duty and penalty on" [describing the goods], "they being appraised too high. We claim to have refunded" [naming the amount], "being amount paid for additional duty and penalty," held that the person making such protest could not in an action to recover the amount so paid raise any objection to the regularity of the appraisal proceedings.—Thomson *v.* Maxwell (2 Blatchf., 385; 23 Fed. Cas., 1100).

(*d*) In an action to recover duties no ground of objection to the payment of the duties can be taken which was not specifically and distinctly stated in a protest made at the time of the payment of the duties.—Durand *v.* Lawrence (2 Blatchf., 396; 8 Fed. Cas., 113).

(*e*) Where the protest merely protested against the payment of the additional duties, but stated no ground of objection, held that in an action to recover the plaintiff could not question the validity or accuracy of the appraisement on which the duties were paid.—Id.

(*f*) The protest is "against the payment of duties on" [the increased valuation specified], "added to the entry value by the appraisers, because the original entry was the actual cost and full value at the time of the purchase." The protest designates no time of purchase different from that given in the invoice, and the importer can not set up a different and long antecedent period of purchase, nor can he impugn the appraisement by giving proofs of irregularity in the appraisement.—Piersou *v.* Maxwell (2 Blatchf., 507; 19 Fed. Cas., 681).

(*g*) The protest did not comply with the act of 1845, and as it did not set forth distinctly the omission of the collector to order a reappraisement, or that the appraisers valued the iron at the time of the shipment and not at the time of purchase, as grounds of objection to the payment of the duties imposed, the importer could not raise those objections in an action to recover.—Fielden *v.* Lawrence (3 Blatchf., 120; 9 Fed. Cas., 27).

(*h*) Where on an appraisal both by official appraisers and merchant appraisers the invoice value of goods was raised and duties on the increase were paid under protest, which objected "that the appraisals and reappraisals were not fairly, impartially, or legally made, nor by persons unprejudiced and duly qualified to make them," held that no action to recover could be maintained either on account of irregularity in selecting or qualifying the appraisers or otherwise, because the protest did not set forth distinctly the grounds of objection to the regularity and legality of the appraisements made or wherein the appraisers were prejudiced or not duly qualified.—Christ *v.* Maxwell (3 Blatchf., 129; 5 Fed. Cas., 652).

(*i*) The plaintiff is not authorized to except to the competency of the reappraisers either for the reason that the General Appraiser was one of them or that the merchant appraiser was sworn by a custom-house appraiser, because by his protest he did not set forth distinctly and specifically the particulars constituting their disqualification.—Goddard *v.* Maxwell (3 Blatchf., 131; 10 Fed. Cas., 510).

(*a*) The protest must state in plain and direct terms the objections to the additions made to the invoice, and it is not enough to use general expressions which may include the objections to be raised.—Sadler *v.* Maxwell (3 Blatchf., 134; 21 Fed. Cas., 136).

(*b*) Where a protest against the imposition of duties after appraisal protested "against the payment of 15 per cent advance and the penalty therefor accruing on velvets contained in the entries, because we are fully satisfied that they are fully indorsed by the manufacturers," held that if the importers had the right to contest the price fixed by the appraisers the protest does not point out the particulars in which there was an overvaluation and is insufficient.—Hertz *v.* Maxwell (3 Blatchf., 137; 12 Fed. Cas., 59).

(*c*) Goods imported from Amposia in a Spanish vessel. Discriminating duties imposed under act of August 30, 1842, section 11. The protest asserted that the discriminating duty was illegally imposed because the act of July 30, 1846, establishes rates repuguant to those established by the act of 1842. By section 3, act of 1846, all discriminating duties in respect to Spanish vessels, except those coming from Cuba or Porto Rico, are repealed. The protest is insufficient because it did not state that this vessel did not come from Cuba or Porto Rico and did come from Spain.—Stalker *v.* Maxwell (3 Blatchf., 138; 22 Fed. Cas., 1041).

(*d*) Where a protest by a consignee of goods claimed that they were invoiced at their fair market value, and also protested against the payment of a penalty for undervalnation, and described the goods thus, "These goods consigned to me by the manufacturer thereof, maintaining that they are not liable to a penalty under the laws for the reasons stated," held that the consignee could not under the protest prove that the goods were owned and imported by the manufacturer, and so not liable to the penalty.—Warburg *v.* Maxwell (3 Blatchf., 382; 29 Fed. Cas., 157).

(*e*) Where goods were invoiced and entered at their market value at the time of their purchase, and their value had increased between that time and the time of their exportation, and under instructions from the Treasury Department they were appraised at their value at the time of their exportation, and duties were assessed on that valuation and also an additional duty of 50 per cent under section 17, act of August 30, 1842, and were paid under a protest "against the demand of the duties charged upon the merchandise specified in the within entry," which said "the difference between the sum so charged and what ought to have been levied upon the prices mentioned in the invoice we shall claim to recover back, and we also protest against the penalty of 50 per cent in addition to the duties charged, because the invoice was fair and the said last-mentioned sum is levied without the process of law," held that under such protest it could not be objected that the collector did not under section 17, act of August 30, 1842, order a reappraisement or that one of the examiners was partial and hostile to the importer.—Maillard *v.* Lawrence (3 Blatchf., 378; 16 Fed. Cas., 501).

(*f*) A protest which merely claims that an appraisement was illegal, but does not state in what the illegality consisted, is insufficient.—Crowley *v.* Maxwell (3 Blatchf., 401; 6 Fed. Cas., 915).

(*g*) Where a protest against the payment of duties and of a penalty for undervaluation, after appraisement and reappraisement, on an invoice of needles, only claimed that the invoice stated the fair value of the needles when procured abroad, and neither the protest, nor the invoice, nor the entry stated when the needles were procured or that they had been purchased, and the appraisements

were based on the value of the needles when shipped and exceeded the invoice value, held that although the needles were procured by purchase some time before they were shipped, and the price paid for them was the value stated in the invoice and was their fair market value abroad at the time of their purchase, yet under the protest the importer could not claim that the needles were procnred at any other period than the date of their shipment, and the appraisements were regular.—Crowley *v.* Maxwell (3 Blatchf., 401; 6 Fed. Cas., 915).

(*a*) No exception can be taken to an appraisement which does not appear on the face of it, unless the exception is distinctly and specifically pointed out in the protest.—Schmaire *v.* Maxwell (3 Blatchf., 408; 21 Fed. Cas., 700).

(*b*) Where 30 per cent duties were charged on an article under schedule C, of the act of 1846, as being "carpeting" and, on the payment of the duties a protest was made claiming that the article was nonenumerated and subject to a duty of 20 per cent, and, on a trial of a suit to recover the excess, the jury found that the article was a "manufacture of hemp" on which, under schedule E, the duty was 20 per cent, held that as the jury fonnd that the article was an enumerated one the protest was insufficient.—Baxter et al. *v.* Maxwell (4 Blatchf., 32; 2 Fed. Cas., 1054).

(*c*) A protest that the appraisers had not used or employed sufficient means or made sufficient examination of the articles to determine their value, may be sufficient under Converse *v.* Burgess (18 How., 413), as a foundation for proof that the appraisers did not examine samples from the statute number of packages and did not at all examine either packages or samples, hut it offers little information to the collector as to the real ground of objection.—Boker *v.* Bronson (4 Blatchf., 472; 44 Hunt, Mer. Mag., 74; 3 Fed. Cas., 807).

(*d*) The importer protested upon the ground that the collector fixed upon the value without notice to the collector or hearing any evidence; that the papers did not show that the merchant appraiser was a discreet and proper person and a citizen of the United States; and that the 20 per cent was calculated not only on the appraised value hut upon the amount of commissions also. The judge directed the jury to find a verdict for the defendant.—Scheerdt *v.* Schell (N. Y. Times, Jan. 18, 1859; 21 Fed. Cas., 657).

(*e*) A protest made in the case of merchandise not enumerated eo nomine in the act in force at the time of the importation and stating only that the same is dutiable at a rate of duty which is imposed upon upward of fifty articles especially enumerated therein is insufficient.—Fauche *v.* Schell (33 Fed. Rep., 336).

(*f*) A protest must be signed by the importer and must set forth distinctly and specifically the grounds, and the importer is confined to those grounds. In this case the protest was signed Brown & Winchester, and it was not alleged or proved that they are the Robert D. Brown and James Winchester who are claimants. Held insufficient.—Brown *v.* United States (1 C. Cls. R., 377).

(*g*) The importer must at least indicate in his protest distinctly and definitely the ground of his complaint, and his design to make it the foundation of a claim against the Government.—Curtis *v.* Fielder (2 Black, 461; 480).

(*h*) Such a protest was designed to inform the officers that the claim would be asserted against them for the excessive duty and of the reasons for which it was supposed to be an improper levy, and if it did not do this it was insufficient.—Curtis *v.* Fielder (2 Black, 461).

(*i*) Therefore where a protest was made against duties on hemp and iron both in one entry because "there exists no law authorizing the exaction of such duty," when in fact it was only the amount of duty on the hemp which was in controversy, the protest is insufficient and the action can not be sustained.—Id.

(*a*) A protest must point out specifically the particular omissions or irregularity complained of, or it will not be available. In this case the importer subjoined to each entry a written protest. On one "claiming to enter the iron at actual and invoice cost," on the other "claiming to enter it according to the sworn invoice."—Focke *v.* Lawrence (2 Blatchf., 508; 9 Fed. Cas., 329).

(*b*) The protest did not embrace the question of the value of the currency in which the invoice was made out; it related exclusively to the foreign market value.—Roller *v.* Maxwell (3 Blatchf., 142; 20 Fed. Cas., 1136).

(*c*) Under a protest against the payment of duties and penalty which only set out "that the said invoice as originally presented by us is in all respects correct and just" and that "no legal forfeiture or penalty has been incurred," the invoice value of the goods having been increased on an appraisement, no question can be raised in an action to recover back the duties and penalty except as to the difference between the appraised and market value of the goods at the place of shipment at the date of the invoice nor can it be shown that the invoice value was the actual purchase price.—Tucker *v.* Maxwell (2 Blatchf., 517; 24 Fed. Cas., 275).

(*d*) A protest against paying duties on 2½ per cent commission because no commission was paid is insufficient, it being immaterial whether any commission was paid or not.—Hutton *v.* Schell (6 Blatchf., 48; 7 Int. Rev. Rec., 84; 12 Fed. Cas., 1095),

(*e*) A protest against paying duties on costs and charges because the goods were invoiced "free on board" is insufficient, unless the words "free on board" are found in the invoice.—Id.

(*f*) A protest made in the case of merchandise not enumerated eo nomine in the tariff act in force at the time of its importation and stating only that the same is claimed to be dutiable at a rate of duty which is imposed upon upward of two hundred and fifty articles specially enumerated, and also upon all articles not enumerated therein, is insufficient.—Smith *v.* Schell (27 Fed. Rep., 648).

(*g*) General allegations in a protest that the appraisers were prejudiced or incompetent need not be regarded by the collector when the particulars constituting the disqualifications charged are not set forth specifically.—Bangs et al. *v.* Maxwell (3 Blatchf., 135; 2 Fed. Cas., 595).

(*h*) Merchandise imported as silk ties. Duty assessed at 60 per cent under the act of 1864, section 8, as silk scarfs. The importer protested on the ground that the merchandise was "articles worn by men, women, and children, and wearing apparel, and should only pay duty at 35 per cent ad valorem, under section 22, act of March 2, 1861, and section 13, act of July 14, 1862, and are neither scarfs nor ready made clothing in fact, or as shown in trade or commerce." The merchandise was in fact dutiable at 50 per cent as a manufactnre of silk, not otherwise provided for, under the last clause of section 8. *Held*, that the protest was insufficient because it did not set forth distinctly and specifically the ground of objection to the amount claimed and failed to state the true ground of objection to the duty exacted.—Davies *v.* Arthur (13 Blatchf., 34; 21 Int. Rev. Rec., 205; 7 Fed. Cas., 43); affirmed 96 U. S., 148.

(*i*) Duty assessed on bichromate of soda at 3 cents a pound. The protest stated that the importation should pay "a duty of 25 per cent, not 3 cents per pound." It did not specify under what schedule, section, clause, or paragraph of the tariff act, or under what name in said act the same is claimed to be dutiable. *Held*, that where there is more than one clause or paragraph in an act imposing the same rate of duty, and where the imported merchandise is not specifically designated in the act by the same name as that stated in the

protest, such a protest is invalid and insufficient.—Cummins *v.* Robertson (27 Fed. Rep., 654).

(*a*) An importer can not recover on any ground not distinctly and fully set forth in his protest.—Legg *v.* Hedden (37 Fed. Rep., 861).

(*b*) Where an importer claims in his protest that his goods are dutiable as nonenumerated manufactured articles under R. S. 2513, but also makes statements and allegations of fact which are calculated to mislead the collector and relying upon which the collector finds the articles to be enumerated by virtue of R. S. 2499, for articles composed of two or more materials, he can not recover by proving facts which, while they tend to show that the articles are nonenumerated, are inconsistent with and in contradiction of the allegations of the protest.—Legg *v.* Hedden (37 Fed. Rep., 861).

(*c*) Where an importer has alleged in his protest that his articles are "composed of crude feathers or downs (feathers the component material of chief value)" and dutiable at 25 per cent under R. S. 2499, and schedule N, act of 1883, as a manufacture of which crude feathers or downs are the component materials of chief value, and has also claimed them to be dutiable at 20 per cent as nonenumerated manufactured articles under R. S. 2513, and it appears upon the trial that down is the component material of chief value, the importer can not recover upon the ground that down, the component material of chief value, is on the free list, and his articles are therefore nonenumerated, as that claim is inconsistent with the allegations of his protest.—Id.

(*d*) Where duties are paid under a protest made on the sole ground that the goods should have been classified under paragraph 448, as "material for making or ornamenting hats, bonnets, etc.," instead of being classed as beads, it can not be objected that the goods might more properly have been classed as jet or imitation of jet. The protest should have been in the alternative.—Fisk *v.* Seeberger (D. C.), (38 Fed. Rep., 718).

(*e*) Where duties are paid under protest, on the single ground that the goods should have been classified as material for making or ornamenting hats, bonnets, etc., and not otherwise provided for, it can not be objected to defeat the classification that the goods might more properly have been put into some specific class other than that designated by the collector.—Walker *v.* Seeberger (C. C.), (38 Fed. Rep., 724).

(*f*) Action to recover duties paid on merchandise entered as sago flour taxed as starch against a protest that the article was sago flour and free. *Held*, that the plaintiff must recover, if at all, upon the ground stated in his protest, and therefore he could not recover although upon the trial it appeared that the article was not flour and not dutiable.—Chung Yune *v.* Kelly (14 Fed. Rep., 639).

(*g*) Goods impored in 1881, being classified under the first clause of R. S. 2499, as bearing a similitude to manufactures composed wholly or in part of the hair of the alpaca, goat, or other like animals, and duty assessed at 50 cents a pound and 35 per cent ad valorem. The importer protested that the goods were composed of hair and cotton only, and as such should pay a duty of 35 per cent ad valorem as a nonenumerated article under the second half of R. S. 2499, being the highest rate which any of the component materials pay. In an action to recover, held that this protest was defective in that it failed to point out or suggest in any way the provision which actually controlled, and in effect only raised the question which of two clauses, under one or the other of which it was assumed that the importation came, should govern as being most applicable.—Herrman *v.* Robertson (152 U. S., 521).

Sec. 15. That if the owner, importer, consignee, or agent of any imported merchandise, or the collector, or the Secretary of the Treasury, shall be dissatisfied with the decision of the Board of General Appraisers, as provided for in section 14 of this act, as to the construction of the law and the facts respecting the classification of such merchandise and the rate of duty imposed thereon under such classification, they, or either of them, may, within thirty days next after such decision, and not afterward, apply to the Circuit Court of the United States within the district in which the matter arises, for a review of the questions of law and fact involved in such decision. Such application shall be made by filing in the office of the clerk of said Circuit Court a coucise statement of the errors of law and fact complained of, and a copy of such statement shall be served on the collector, or on the importer, owner, consignee, or agent, as the case may be. Thereupon the court shall order the board of appraisers to return to said Circuit Court the record and the evidence taken by them together with a certified statement of the facts involved in the case and their decisions thereon; and all the evidence taken by and before said appraisers shall be competent evidence before said Circuit Court; and within twenty days after the aforesaid return is made the court may, upon the application of the Secretary of the Treasury, the collector of the port, or the importer, owner, consignee, or agent, as the case may be, refer it to one of said general appraisers, as an officer of the court, to take and return to the court such further evidence as may be offered by the Secretary of the Treasury, collector, importer, owner, consignee, or agent, within sixty days thereafter, in such order and under such rules as the court may prescribe; and such further evidence with the aforesaid return shall constitute the record upon which said Circuit Court shall give priority to and proceed to hear and determine the questions of law and fact involved in such decision, respecting the classification of such merchandise and the rate of duty imposed thereon under such classification, and the decision of such court shall be final, and the proper collector, or person acting as such, shall liquidate the entry accordingly, unless such court shall be of opinion that the question involved is of such importance as to require a review of such decision by the Supreme Court of the United States, in which case said Circuit Court, or the judge making the decision, may, within thirty days thereafter, allow an appeal to said Supreme Court; but an appeal shall be allowed on the part of the United States whenever the Attorney-General shall apply for it within thirty days after the reudition of such decision. On such original application and on any such appeal, security for damages and costs shall be given as in the case of other appeals in cases in which the United States is a party.[a] Said Supreme Court shall have jurisdiction and power to review such decision, and shall give priority to such cases, and may affirm, modify or reverse such decision of such Circuit Court, and remand the case with such orders as may seem to it proper in the premises, which shall be executed accordingly. All final judgments, when in favor of the importer, shall be satisfied and paid by the Secretary of the Treasury from the permanent indefinite appropriation provided for in section twenty-four of this act. For the purposes of this section the Circuit Courts of the United States shall be deemed always open, and said Circuit Courts respectively may establish, and from time to time alter, rules and regulations not inconsistent herewith for the procedure in such cases as they shall deem proper.

DECISIONS UNDER SECTION 15, ACT OF JUNE 10, 1890.

(*a*) The Supreme Court has no jurisdiction to review on appeal a judgment of a Circuit Court of Appeals affirming a decree of a Circuit Court overruling a decision of the Board of General Appraisers and which sustains as valid duties collected.—Anglo-California Bank *v.* United States (175 U. S., 37).

(*b*) The fact that section 15 of the act of June 10, 1890, authorizes the Circuit Court when it deems the question of special importance to allow an appeal to the Supreme Court, can not be construed as having "otherwise provided by law," as such construction would extend the direct appellate jurisdiction of the Supreme Court beyond the classes of cases specially enumerated in section 5 of the act creating the Circuit Court of Appeals and would in fact

[a] Note the Circuit Court of Appeals act of March 3, 1891 [26 Stat., 826].

deprive the latter court of appellate jurisdiction, for prior to that act there was "provision by law" in respect to appeals or writs of error in all cases.—Louisville Public Warehouse Co. *v.* Collector of Customs (C. C. A.), (49 Fed. Rep., 561).

(*a*) Section 5 of the act creating the Circuit Court of Appeals gives that court jurisdiction of an appeal from a judgment rendered by a Circuit Court in reviewing a decision of the Board of General Appraisers.—Id.

(*b*) An appeal by the United States from the judgment of the Circuit Court can only be allowed on the application and in the name of the Attorney-General when the record does not show that the court is of opinion that the question involved is of such importance as to require an appeal. But where such an appeal is irregularly taken in the name of the collector by the district attorney and the parties admit, in the Circuit Court of Appeals, that the same was in fact taken by direction of the Attorney-General and consent that the petition for appeal may be amended by substituting his name for that of the collector, the Circuit Court of Appeals has jurisdiction to allow such amendment.—United States *v.* Hopewell (C. C. A.), (51 Fed. Rep., 798).

(*c*) A judgment of the Circuit Court on an appeal from the Board is reviewable not by the Supreme Court but by the Circuit Court of Appeals, the case being "one arising under the revenue laws."—Id.

(*d*) It is not within the province of a Circuit Court of Appeals to grant to or withhold from an importer leave to apply to an officer of customs for a remission of duties or if a judgment rendered in a case arising under this act by a Circuit Court be affirmed by the Circuit Court of Appeals to direct or suggest the action of such Circuit Court in regard to a new trial upon newly discovered evidence or newly ascertained facts.—In re Marquand (C. C. A.), (57 Fed. Rep., 189).

(*e*) The appellate jurisdiction given to the Supreme Court in this section was, by the act of March 3, 1891, creating the Circuit Court of Appeals, transferred to such courts, but the method and system of review remained unaltered. The decision of the Circuit Court can be reviewed only by appeal and not by writ of error.—United States *v.* Diamond Match Co. (115 Fed. Rep., 288).

(*f*) The act of June 10, 1890, confers no jurisdiction upon Circuit Courts on the application of dissatisfied importers to review and reverse a decision of a Board of General Appraisers ascertaining and fixing the dutiable value of goods when such Board has acted in pursuance of law and without fraud or other misconduct from which bad faith could be implied.—Passavant *v.* United States (148 U. S., 214).

(*g*) Invoice made out in paper florins in Austria-Hungary. No consular certificate giving the value of the paper florin accompanied the invoice. In reducing the invoice currency to United States money the collector estimated the florin at the value of the gold florin as proclaimed by the Secretary. The importer claimed that the collector should have adopted the silver florin as the standard of value, as proclaimed by the Secretary. *Held*, (1) that the action of the collector was correct; (2) that his action was not subject to review by the Board; (3) that a Circuit Court has jurisdiction to review the action of a Board of General Appraisers in entertaining such an appeal and in reversing the action of the collector in that respect.—United States *v.* Klingenberg (153 U. S., 93).

(*h*) The Circuit Courts have jurisdiction, regardless of amount, of actions against a collector of customs for duties exacted and paid under protest upon

merchandise alleged not to have been imported.—Downes *v.* Bidwell (182 U. S., 244); "The insular cases."

(*a*) An appeal to or review by the Circuit Court is restricted to questions of law and fact involved in the decision of the appraisers respecting the classification of merchandise and the rate of duty imposed thereon under such classification.—In re Passavant (C. C.), (50 Fed. Rep., 788).

(*b*) Where a board of three general appraisers, acting under section 13 of the act of June 10, 1890, on reappraisement, reappraised the value of merchandise more than 10 per cent above that declared in the entry and the additional duties provided for in section 7 of said act thereupon accrued and were exacted by the collector, no appeal from or review of the decision of the collector in assessing such additional duties is provided for in this act.—Id.

(*c*) Whether or not any relief can be secured by an importer where there has been a fundamental error in fixing the value none is to be found under this act by appeal or review in the Circuit Court.—Id.

(*d*) The act of June 10, 1890, confers no jurisdiction upon Circuit Courts on the application of a dissatisfied collector to review and reverse a decision of a Board of General Appraisers involving neither the classification nor the rate of duty, but only the value of the paper florin of Austria-Hungary, the currency in which the merchandise was invoiced.—In re Klingenberg (C. C.), (57 Fed. Rep., 195).

(*e*) An appeal from a decision of the Board sustaining the claim of an importer of burlaps for a deduction of the excess of weight caused by the goods being wet is not an appeal from a decision respecting the classification of such merchandise and the rate of duty imposed thereon under such classification within the meaning of this act.—Foster *v.* Vocke (C. C.), (60 Fed. Rep., 745).

(*f*) A Circuit Court has jurisdiction to hear and determine on appeal the questions of law and of fact involved in a decision of the Board sustaining the action of the collector in exacting a charge for gauging molasses under R. S. 3023.—United States *v.* Jahn (155 U. S., 109).

(*g*) The jurisdiction indicated in section 15, act of June 10, 1890, is vested in the Circuit Court for the district where the port of entry is situated and not in that of the district where the Board of Appraisers meets.—In re Wyman (C. C.), (45 Fed. Rep., 469).

(*h*) In a proceeding to review the decision of the Board the award of the Circuit Court is not limited to giving a mere certificate showing the amount due the claimant, but its duty is to hear, determine, and adjudge, under the act of March 3, 1887 (24 Stat., 505), and a judgment that the petitioner recover is not erroneous.—United States *v.* Davis (C. C. A.), (54 Fed. Rep., 147).

(*i*) Certain importers appeared before the Board in support of their protests against the decisions of the collector, but as to one of said protests they offered no evidence before the Board. *Held*, that they had a right to appeal to the Circuit Court and that the right to bring new evidence was coextensive with the right of appeal.—Lesser *v.* United States (C. C.), (89 Fed. Rep., 197).

(*j*) Certain merchandise consisting of metal polish was imported in 1892. The collector declined to admit it to entry on the ground that he had received from the Secretary fac similes of a certain trade-mark filed in the Treasury Department by the Meyers-Putz Pomade Company, which fac similes were duly recorded in the New York custom-house pursuant to instructions contained in a circular of October 31, 1890, and that said collector had decided that the trade-mark borne by the goods attempted to be entered simulated or copied the trade-mark so filed and recorded. On an application for a mandamus to

compel the collector to take evideuce as to the validity of the trade-mark filed by the Meyers-Putz Pomade Company in Washington, and the right of the importers to use the trade-mark upon their goods, held that the Circuit Court had no jurisdiction to grant a mandamus and that the question whether the decision of the proper customs officers that any particular import was within the prohibition of the statute was reviewable by the courts and, if so, in what way, was not before the court in this proceeding.—In re Vintschger (C. C.), (50 Fed. Rep., 459).

(*a*) The Court of Claims has not jurisdiction to hear and determine cases arising under the revenue laws, that is to say where the action is brought to recover taxes on imports which have been paid into the Treasury; for the revenue laws constitute a system which provides not only the manner of collection but also the only remedy by which errors of collection can be corrected.—Nicoll *v.* United States (7 C. Cls. R., 36), overruling Schlesinger *v.* United States (1 C. Cls. R., 16).

(*b*) Where a claim for duties illegally exacted by a collector is referred to this court by order of the Senate under the provisions of the act of February 24, 1855, section 1 (R. S. 1059), it is not yet determined whether the court acquires jurisdiction of the subject-matter.—De Celis *v.* United States (13 C. Cls. R., 117).

(*c*) This court has jurisdiction of the following from or connected with the revenue laws: (1) When the Secretary transmits (under R. S. 1063) a claim which arose under the revenue laws; (2) where the law declares that upon a party's doing some defined act he shall be entitled to money, and the right thereto is not dependent upon the action of an executive officer, but is complete upon the doing of an act; (3) where the right of a party to money is dependent upon some such decision or action and the same has been rendered or taken in the party's favor.—Campbell *v.* United States (13 C. Cls. R., 470).

(*d*) The general jurisdiction of the Court of Claims does not attach to claims for the recovery back of taxes and duties illegally assessed for which special provisions are made by statute giving jurisdiction to other tribunals and other courts.—Kaufman *v.* United States (11 C. Cls. R., 659); Winnisimmit Company *v.* Same (12 Id., 319); Boughton *v.* Same (Id., 330); Walker *v.* Same (Id., 408); De Celis *v.* Same (13 Id., 117).

(*e*) Cases arising under the revenue laws are not within the jurisdiction of the Court of Claims.—Nichols *v.* United States (7 Wallace, 122).

(*f*) The Court of Claims and the Circuit Courts, acting as such, have jurisdiction of actions for the recovery of duties illegally exacted upon merchandise alleged not to have been imported from a foreign country.—Dooley *v.* United States (182 U. S., 222); Armstrong *v.* United States (id., 243); "The insular cases."

(*g*) A return of the Board of General Appraisers in which the only fact certified is that "silk is the component material of chief value" is insufficient, and will be sent back for a further description of the articles.—In re Dieckerhoff (C. C.), (45 Fed. Rep., 235).

(*h*) The return of the Board of General Appraisers stated that all the facts involved in the case were contained in its annexed opinion and decision, but the opinion merely confirmed the collector's assessment of duty, stating that for certain reasons "it was not deemed advisable to enter into the merits" of the question involved in the protest. *Held*, that the return is not sufficient and it should be sent back to the Board to be conformed to the requirements

of section 15, act of June 10, 1890.—In re Blumlein; In re Rosenwald; In re Cullmans; In re Schubart (45 Fed. Rep., 236).

(*a*) The collector assessed a duty of 100 per cent on coverings for pipes, cigar holders, opera glasses, and mathematical instruments, as being designed to evade duties thereon. The importers protested that they were usual and necessary coverings of such articles and, as such, free, or else that they should pay duty according to certain enumerations mentioned in the protest. The Board sustained the collector. The only facts certified in the return to the Circuit Court were that the coverings were entered free and that the protests were rejected as not being sufficiently specific. *Held*, that the return would be sent back as not being a "certified statement of the facts involved in the case."—In re Downing; In re Demuth; In re Kaufman; In re Zimmern (C. C.), (45 Fed. Rep., 412).

(*b*) The fact that the return was not signed by the members who took the evidence does not overcome the presumption that the appraisers who heard the case decided it.—Mexican Onyx and Trading Co. *v.* United States (C. C.), (66 Fed. Rep., 732).

(*c*) The return of the Board should contain, in addition to the record and the evidence taken by them and their decision on the question of law, a certified statement of the facts involved in the case; and it is the duty of the Board to pass upon the questions of fact raised by the protest.—In re Sternbach (C. C.), (44 Fed. Rep., 413).

(*d*) When the decision of the Board of General Appraisers is made the subject of review in the Circuit Court, the return made by the Board must embody all the evidence which was considered by them in reaching their decision, and it would seem that, as they act judicially, they can not act as witnesses.—In re Van Blankensteyn (C. C. A.), (56 Fed. Rep., 474).

(*e*) On a review of the decision of the Board of General Appraisers a motion to strike out testimony taken before the Board will be denied, although the record, as certified, states the facts were found "from evidence and common knowledge" and included evidence taken in other cases in which the importers were not concerned and had had no opportunity to answer or controvert the same.—In re Muser (C. C.), (49 Fed. Rep., 831).

(*f*) It is clearly the intention of the act of June 10, 1890, as shown by the proceedings in Congress leading to its passage, that the Board of General Appraisers shall possess expert knowledge of their own and that their decision should be based upon such knowledge and evidence submitted or upon no evidence at all or in the absence of the importer and his witnesses.—Id.

(*g*) All evidence taken before the Board of General Appraisers is competent before the Circuit Court on review, but the importer is then entitled to controvert it under the ordinary rules of evidence.—In re Muser (C. C.), (49 Fed. Rep., 831).

(*h*) To entitle an importer to a reversal of the decision of the Board of General Appraisers it must be proved that the classification contended for by him is right, not merely that the collector's classification is wrong.—In re Gerdau (54 Fed. Rep., 143).

(*i*) Where the Board of General Appraisers sustained a protest in one particular and in all others affirmed the decision of the collector and the importer has thereupon applied to the Circuit Court for a review, no statement of errors being filed by the Government, the court can not, upon the importer conceding that there was no error in the decision of the Board of General Appraisers, pro-

ceed to review that decision so far as favorable to the importer, but must affirm it as it stands.—United States *v.* Lies (C. C. A.), (74 Fed. Rep., 546); Same *v.* Same (170 U. S., 628).

(*a*) A decision of the Board of General Appraisers as to the classification of goods is subject to review in the Circuit Court on an application in behalf of the United States, which application may be made by the collector without first obtaining authority from the Secretary. Zante currants.—In re Wise, collector (C. C.), (73 Fed. Rep., 183).

(*b*) The decision of the Board of General Appraisers as to the issues raised by a protest is final and conclusive except when an application for review is made in the manner provided by this section.—T. D. 24459, G. A. 5346.

(*c*) The Circuit Court has no power to issue a commission to take testimony of a foreign witness in cases pending on an appeal from a decision of the Board of General Appraisers.—Bartram *v.* United States; Howell *v.* Same; American Sugar Refining Co. *v.* Same (C. C.), (106 Fed. Rep., 878).

(*d*) A finding by the Board of General Appraisers that an article is or is not similar to another article within the similitude clause is a conclusion of law rather than one purely of fact and is therefore reviewable by the courts.—Dana *v.* United States (C. C.), (91 Fed. Rep., 522).

(*e*) Findings of fact by the Board of General Appraisers, based upon conflicting testimony as to the commercial designation of an article, can not be reviewed by the courts.—Belcher *v.* United States (C. C.), (91 Fed. Rep., 975).

(*f*) Where upon a conflict of evidence before the Board of General Appraisers, arising chiefly upon the commercial meaning of the term "marble" (par. 123, act of 1890), there is sufficient proof to sutain their findings, such findings will not be disturbed.—Mexican Onyx and Trading Co. *v.* United States (C. C.), (66 Fed. Rep., 732).

(*g*) A decision of the Board of General Appraisers of a question of fact involved in great conflict of testimony, which is affirmed by the Circuit Court upon a like conflict of testimony, should not be disturbed by the Circuit Court of Appeals.—White *v.* United States (C. C. A.), (72 Fed. Rep., 251).

(*h*) The rule stated in some cases that the court will not reverse the Board, even if against the weight of evidence, where there is sufficient evidence to warrant its finding, has little if any application to cases in which additional testimony of an important character is taken in the Circuit Court and where the ultimate and decisive question is as much one of law as one of fact.—In re Wise (C. C.), (73 Fed. Rep., 183).

(*i*) The decision of the Board of Appraisers on evidence produced before it in respect to a question of fact, such as whether a given substance (natural gas) is or is not a mineral (par. 651, act of 1890), should not be disturbed by the court if fairly sustained by the evidence, even if the court were inclined to a different opinion.—In re Buffalo Natural Gas Fuel Co. (C. C.), (73 Fed. Rep., 191).

(*j*) The Circuit Court of Appeals will not review a finding of facts by the Board of General Appraisers, not controverted by new evidence in the Circuit Court, unless manifestly unsupported by the evidence or clearly against its weight.—Apgar *v.* United States (C. C. A), (78 Fed. Rep., 332).

(*k*) Where a finding of the Board of General Appraisers is wholly without evidence to support it the court will disregard it.—Morris European and American Express Co. *v.* United States (C. C.), (94 Fed. Rep., 643).

(*l*) A finding upon a question of fact by the Board of General Appraisers in the absence of any further or different testimony than that returned to the

Court by the Board will not be disturbed, but will be affirmed by the Circuit Court.—In re Kursheedt Manufacturing Co. (C. C.), (49 Fed. Rep., 633).

(*a*) The decisions of the Board of General Appraisers on disputed evidence as to the facts will not be disturbed by the court.—In re White (C. C.), (53 Fed. Rep., 787).

(*b*) In the Circuit Court the return of the Board is to be considered substantially in the same manner as the report of the master in an equity suit, or as the record, including the opinion of the court in an equity or admiralty suit, is considered in an appellate court. The Circuit Court, therefore, should not disturb the findings of the Board upon doubtful questions of fact, especially questions which turn on the intelligence and credibility of witnesses; but when a finding of fact is wholly without evidence to support it, or where it is clearly contrary to the weight of evidence, it is the duty of the court to disregard it.—In re Van Blankensteyn (C. C. A.), (56 Fed. Rep., 474).

(*c*) A finding by the Board of General Appraisers not sustained by sufficient proof will be disregarded by the court.—Boussod, Valedon Co. *v.* United States (C. C.), (66 Fed. Rep., 718).

(*d*) The court will not disturb the findings of fact of the Board of General Appraisers as to the nature of goods, even if against the weight of evidence, where the Board has sufficient evidence to warrant their findings.—In re Bing (C. C.), (66 Fed. Rep., 727).

(*e*) The court will not disturb a finding of the Board of General Appraisers on a question of fact where there is evidence to sustain it.—Leerburger *v.* United States (113 Fed. Rep., 976).

(*f*) There being ample evidence to sustain a finding of the Board of General Appraisers as to a question of fact, the court refused to disturb it.—United States *v.* Jackson (113 Fed. Rep., 1000).

(*g*) The court will not interfere with findings of fact by the Board of General Appraisers unless they are unsupported by proof or clearly against the weight of evidence.—Page *v.* United States (113 Fed. Rep., 1006).

(*h*) The decision of the Board of General Appraisers will not be disturbed when the only evidence placed before them by the importer consisted of two affidavits which they apparently did not accept and no evidence was taken upon the appeal.—Bailey *v.* United States (122 Fed. Rep., 751).

(*i*) When testimony as to commercial designation is not only conflicting but so closely balanced as to make it difficult to say on which side lies the weight of evidence the finding of the Board of General Appraisers will not be disturbed.—Gabriel *v.* United States (123 Fed. Rep., 296).

(*j*) Though findings of fact made by the Board of General Appraisers upon conflicting evidence will not as a rule be reviewed by the courts, an exception is made in a case where the decision is made by General Appraisers who did not hear the evidence, all of which was taken before another General Appraiser who did not sign the opinion.—Neresheimer *v.* United States (136 Fed. Rep., 86; T. D. 25876).

(*k*) Findings of the Board of General Appraisers, unless unsupported, against the weight of evidence, or where additional evidence is before the court, will not be disturbed on appeal. Vandiver *v.* United States (156 Fed. Rep., 961; T. D. 28521).

(*l*) Through inadvertence the importer failed to appear before the Board of General Appraisers and he was defaulted, the decision of the collector being affirmed. Subsequently, on appeal, he obtained an order from the Circuit

Court directing the taking of further testimony. The Government made no objection to the granting of the order, did not seek to have it set aside, and appeared at a hearing held in pursuance thereof and cross-examined witnesses. At a subsequent hearing, counsel for the Government, for the first time, raised an objection to the taking of further testimony on the ground that the importers were concluded by their failure to appear before the Board and offer testimony. It was held that it was then too late to raise the question and that the Government had waived its right to object and that the Circuit Court has power, on appeal, to direct additional testimony to be taken, notwithstanding that the importer defaulted before the Board, where such default has been waived.—In re Myers (123 Fed. Rep., 952).

(*a*) If the failure to present evidence before the Board of General Appraisers in support of a protest is not due to the fault of the importer, the Circuit Court will permit him to introduce evidence on appeal.—Cowl *v.* United States (124 Fed. Rep., 475).

(*b*) The decision of the Board of General Appraisers will be affirmed if, after due notice, the importers failed to appear and offer evidence before the Board.—Donat *v.* United States (124 Fed. Rep., 463).

(*c*) On appeal from a decision of the Board of General Appraisers an importer set forth in his petition a claim based on a paragraph of the tariff act not referred to in the protest filed with the collector and passed on by the Board. It was held that this is not permissible under the provisions of section 14 of the administrative act, which makes the decision of the collector final and conclusive, unless the importer shall, within ten days thereafter, file a protest with the collector setting forth therein the reasons for his objection to the assessment.—United States *v.* Bayersdorfer (126 Fed. Rep., 732; T. D. 24923), reversing 122 id., 968.

(*d*) Where importers appeared before the Board of General Appraisers and submitted their protests without submitting any evidence in support thereof, they will not be allowed to introduce any evidence in the Circuit Court on appeal.—Allen *v.* United States (127 Fed. Rep., 777; T. D. 25052).

(*e*) Subsequent to a reliquidation by the collector the importers filed a protest affecting goods that were not the subject of the reliquidation, nor of any prior protest. This was more than ten days after the original liquidation. The collector in his letter transmitting the protest to the Board of General Appraisers alleged that it did not fulfill the requirements of section 14, act of June 10, 1890, but on appeal by the United States from the decision of the Board sustaining the protest no assignment of error was made by the appellant in regard to the sufficiency of the protest on which the proceedings before the Board were based. It was held that the failure to raise this issue by an assignment of error constituted a waiver of the alleged defect in the protest and that the court could not properly consider the question of whether the Board had jurisdiction to decide the protest on its merits.—United States *v.* Brown (127 Fed. Rep., 793; T. D. 25074), affirming 121 Fed. Rep., 605.

(*f*) General assignments of error on appeals from decisions of the Board of General Appraisers, such as that the "Board erred as a matter of law," etc., will be taken as referring only to the particular assignments of error, if there are any, which precede them, and not as raising any unrelated question. Assignments so general in form are not in compliance with the requirement that applications for review shall consist of "a concise statement of the errors of law and fact complained of."—Ibid.

(*a*) On review of a decision of a collector of customs as to the classification of imported merchandise where it does not appear that any testimony was produced before him his findings of fact may be reversed by the Board of General Appraisers or the courts without any additional evidence. The collector, the Board, and the courts are all equally entitled to avail themselves of such information as may be derived from an inspection of the articles in connection with the facts of common knowledge and experience of which judicial notice may be taken. In determining the question whether or not ping-pong balls are articles for the amusement of children or "toys," the court will take judicial notice that the game of ping-pong is ordinarily played on a table which is of such height that it would be difficult for children to play the game; that it is indulged in by adults and requires a degree of skill not ordinarily possessed by children and that ping-pong balls are sold in stores where athletic goods which are not toys are dealt in.—United States *v.* Strauss (136 Fed. Rep., 185; T. D. 25995).

(*b*) An informal acknowledgment made by a merchant in a foreign country is not competent to overthrow the finding of the Board of General Appraisers upon legitimate evidence.—Baldwin *v.* United States (139 Fed. Rep., 1005; T. D. 26453).

(*c*) The words "further evidence" herein impliedly refer to evidence in addition to such as is introduced before the Board of General Appraisers.—T. D. 26614, G. A. 6117.

(*d*) The Circuit Court of Appeals has authority to review the findings of the Board of General Appraisers on matters of fact, especially so where the Board and Circuit Court made different decisions. Where the Circuit Court of Appeals finds that the original assessment of duty, which was reversed by the Circuit Court, was wrong, the judgment of the latter court will be affirmed without any inquiry into its correctness.—United States *v.* Proctor (145 Fed. Rep., 126; T. D. 27115).

(*e*) The deposition of an importer that he ordered cordials from France through an agency in New York and that the goods were consigned to him direct from the French manufacturers and billed to him as purchaser and consignee is insufficient evidence, on appeal from a decision of the Board of General Appraisers, to prove that the cordials were manufactured in and exported from France so as to be entitled to the reduced rate of duty provided for in the reciprocity agreement with France.—Migliavacca *v.* United States (148 Fed. Rep., 142; T. D. 26777).

(*f*) On appeal from a decision of the Board of General Appraisers a finding of fact by them will not be reversed where the evidence was such that if the finding had been made by a jury it would not have been set aside as unwarranted by the evidence.—Ralli *v.* United States (T. D. 26821), affirming T. D. 11858, G. A. 849.

(*g*) The presumption that the findings of fact and the conclusions of the Board of General Appraisers are correct must prevail where, on appeal from a Board decision, the record returned to the Circuit Court was incomplete by reason of the loss of evidence on which the Board's findings were based. Cases on presumptions reviewed.—Schoellkopf *v.* United States (147 Fed. Rep., 855; T. D. 27638).

(*h*) An importer contended that the merchandise under protest was the same substance as that on which previous rulings favorable to the importer had been made. In absence of proof that such was the case it was held that

it would not be assumed that a substance bearing the same name is always and everywhere the same.—Ibid.

(*a*) The rule that findings of fact by General Appraisers should not be disturbed by the courts does not apply to a case where neither the samples nor the testimony sustain such finding.—Gallenkamp *v.* Wyman (T. D. 27651).

(*b*) Where an importer appeared at a hearing before the Board of General Appraisers and offered in support of his protest merely an ex parte affidavit it was held that on appeal from the Board's decision he should be allowed to introduce further evidence in the Circuit Court, the rule announced in United States *v.* China and Japan Trading Company (71 Fed. Rep., 864) being held not applicable in such a case.—Mendelson *v.* United States (154 Fed. Rep., 33; T. D. 27898), reversing 146 id., 78 (T. D. 27088).

(*c*) The failure of an importer to introduce any evidence before the Board of General Appraisers or on appeal from the Board's decision is not reason for dismissing his appeal. If he desires to submit his case on the facts certified to the Board by the collector the case may properly be heard without any further evidence.—Lehigh Company *v.* United States (153 Fed. Rep., 596; T. D. 28055).

(*d*) Through misunderstanding the collector failed to forward to the Board of General Appraisers a protest relating to a certain importation of sugar until several years after the protest was filed. In the meantime the Government's samples had disappeared. The importer's samples were incomplete and their value as illustrating the color of the sugar had become impaired. The testimony offered by the importer not being sufficient in itself to show that the classification complained of was wrong, it was held that the failure of the customs officers to forward the protest without undue delay or to preserve the official samples did not constitute a sufficient reason for reversing the assessment of duty.—Franklin Sugar Refining Co. *v.* United States (153 Fed. Rep., 653; T. D. 28056).

(*e*) An official report made by a chemist in the customs service to the Board of General Appraisers was held to be incompetent evidence, being regarded as an ex parte statement not under oath and not subject to cross-examination.—United States *v.* Hempstead (153 Fed. Rep., 483; T. D. 28076).

(*f*) Certain merchandise which was claimed in the protest to be either free of duty or dutiable at a rate less than that assessed was held by the Board of General Appraisers to be free of duty. On appeal by the Government from that decision the Circuit Court decided that the merchandise was dutiable at one of the alternative rates claimed in the protest, although the Government's assignment of errors on appeal did not specifically suggest that classification.—United States *v.* Hatters' Fur Exchange (153 Fed. Rep., 595; T. D. 27971).

(*g*) The evidence of importers or their employees who are familiar with the importations and with the invoice descriptions thereof and whose testimony was based upon their recollection of the goods as represented by the invoice items was held sufficient to show the character of the merchandise although no samples thereof were produced.—United States *v.* Herrmann et al. (154 Fed. Rep., 196; T. D. 27981), affirming 145 id., 843 (T. D. 27136).

(*h*) The customs administrative act was intended to provide the importer with a convenient and expeditious method of disposing of his controversies in the payment of duties upon importations, and the Board of General Appraisers is the tribunal before whom the importer is required to submit his case. All the evidence he may have and can produce should be laid before this tribunal for its consideration in determining the right in each particular con-

troversy and, upon an appeal to the Circuit Court, little weight should be given to additional cumulative evidence which could easily have been submitted to the Board of General Appraisers for its consideration.—Bromley *v.* United States (154 Fed. Rep., 399; T. D. 28051).

(*a*) The action of the collector in classifying merchandise should not be disturbed because on appeal from the decision of the Board of General Appraisers affirming the collector the officer who examined the goods thought he might have made an error in finding the component material of chief value, but who, in the absence of an analysis of the goods, was not certain that he had erred.—Thorpe *v.* United States (154 Fed. Rep., 864; T. D. 28146).

(*b*) Ex parte affidavits are not admissible before a General Appraiser taking further evidence in the Circuit Court under the provisions in this section.—White *v.* United States (154 Fed. Rep., 175; T. D. 28147).

[NOTE.—No appeal was taken from this decision. For further authorities on this question see Mendelson *v.* United States (T. D. 27898), in which the Circuit Court of Appeals, second circuit, held that an ex parte affidavit made by a person in a foreign country was evidence within the meaning of section 15 of the customs administrative act of 1890; also United States *v.* Downing (146 Fed. Rep., 56, 60; T. D. 27025), in which the same court gave controlling weight to a sworn statement by the manufacturer or shipper, which accompanied the goods. By reference to the printed records in these cases it appears that at the hearings before the Board of General Appraisers there was no objection to the introduction of the affidavit in the Mendelson case, but that in the Downing case the Board admitted the shippers' statement over the objection of counsel for the Government. Note, also, United States *v.* Hempstead (T. D. 28076), in which the Circuit Court for the eastern district of Pennsylvania held that a report by a Government officer was incompetent, because ex parte, not under oath and not subject to cross-examination. In this case the report was procured and admitted by the Board on its own motion without notice to counsel on either side.]

(*c*) On appeal to the Circuit Court under the provision of this section importers will not be permitted to offer evidence in respect to items of merchandise as to which they offered no evidence before the Board of General Appraisers.—Plummer *v.* United States (160 Fed. Rep., 284; T. D. 28635).

(*d*) On appeal to the Circuit Court, as provided in this section, an importer may not introduce any evidence where his failure to offer evidence before the Board of General Appraisers was due to the fact that he had received no notice of a hearing before the Board, his failure to receive such notice being due entirely to his own neglect.—Maurer *v.* United States (160 Fed. Rep., 228; T. D. 28636).

(*e*) Though section 15, act of June 10, 1890, requires security for costs, and the practice of the courts conforms thereto, an application filed when the statute was new and there was no express rule of the court defining what the security should be, and prosecuted in good faith by counsel, who did not understand that the statute required security at the outset, will not be dismissed because security was not given when the application was made, if the ordinary cost bond is filed within the time named in the ruling on the motion to dismiss.—In re Certain Merchandise (C. C.), (64 Fed. Rep., 576).

(*f*) In a proceeding to review the decision of the Board of General Appraisers costs are recoverable against the United States, since the purpose of the act was merely to "simplify the laws" and change the procedure, not to take away the previously existing right of the importer to costs (in his action against the collector); and, where the United States are appellants and decision is against them, the costs should be paid out of the proper fund according to R. S. 1001.—United States *v.* Davis (C. C. A.), (54 Fed. Rep., 147).

(*a*) The provision requiring appeals within thirty days applies only to appeals from the Board of Appraisers and to the rulings of the Circuit Court thereon. It does not apply to a decree of the Circuit Court upon a question of costs and interest made after a reversal of a former decree in the Circuit Court of Appeals and a remand of the case. An appeal from such a decree is governed by the general rule. Reversing the Circuit Court (55 Fed. Rep., 964).—Marine *v.* Lyon (C. C. A.), (62 Fed. Rep., 153).

(*b*) Costs do not, as a matter of common right, go with a judgment against the Government; and a party suing the United States can not recover costs unless he shows by the act under which he sues that the United States has consented to pay costs. Neither in cases appealed from the Board of General Appraisers to the Circuit Court nor to the Circuit Court of Appeals are costs recoverable against the United States.—Marine *v.* Lyon (C. C. A.), (62 Fed. Rep., 153).

(*c*) On a review in the Circuit Court of a decision of the Board of General Appraisers no interest or costs can be recovered against the United States in the absence of special statutory provision.—In re Chase (C. C.), (50 Fed. Rep., 695).

(*d*) Though evidence taken before the Board of General Appraisers and admitted by them is competent evidence on appeal to the Circuit Court, the court may nevertheless give such evidence very slight weight.—Knauth *v.* United States (155 Fed. Rep., 144; T. D. 28184).

(*e*) Where an importer in applying for review of a decision of the Board of General Appraisers fails to specify in his assignment of errors the provision of law under which the goods are properly classifiable, the petition is not a "concise statement of the errors of law and fact complained of" and the omission is not remedied by the circumstance that the protest passed on by the Board contained the correct contention nor by the general assignment in the petition that "the protest should be sustained and the collector's decision reversed."—Vandegrift *v.* United States (154 Fed. Rep., 923; T. D. 28209).

(*f*) Duties due from an importer to the United States constitute a personal charge against him, for which an action of debt lies in favor of the United States, and where such debt exists unpaid the United States is entitled to interest on the amount due as damages for illegal detention. In cases of reliquidation of duties at a higher rate interest on the amount due should be computed from the date of demand on the importer for payment of the increased duties.—United States *v.* Mexican International Railroad Company (154 Fed. Rep., 519; T. D. 28326); United States *v.* Urmston (154 Fed. Rep., 522; T. D. 28327).

(*g*) An importer appeared before the Board of General Appraisers and submitted his case on the record and the official sample without introducing any evidence in support of his contention. *Held*, that evidence as to the circumstances connected with this submission was admissible in the Circuit Court on appeal from the Board, but that evidence on the merits of the main question was inadmissible.—Crawford *v.* United States (Fed. Rep.,), T. D. 28539.

Sec. 16. That the general appraisers, or any of them, are hereby authorized to administer oaths, and said general appraisers, the boards of general appraisers, the local appraisers or the collectors, as the case may be, may cite to appear before them, and examine upon oath any owner, importer, agent, consignee or other person touching any matter or thing which they or either of them may deem material respecting any imported merchandise, in ascertaining the dutiable value or classification thereof; and they or either of them may require the production of any letters, accounts or invoices relating to said mer-

chandise, and may require such testimony to be reduced to writing, and when so taken it shall be filed in the office of the collector, and preserved for use or reference until the final decision of the collector or said board of appraisers shall be made respecting the valuation or classification of said merchandise, as the case may be.

Sec. 17. That if any person so cited to appear shall neglect or refuse to attend or shall decline to answer, or shall refuse to answer in writing any interrogatories, and subscribe his name to his deposition, or to produce such papers when so required by a general appraiser, or a board of general appraisers, or a local appraiser, or a collector, he shall be liable to a penalty of $100; and if such person be the owner, importer or consignee, the appraisement which the general appraiser, or board of general appraisers, or local appraiser, or collector where there is no appraiser, may make of the merchandise shall be final and conclusive and any person who shall willfully and corruptly swear falsely on an examination before any general appraiser, or board of general appraisers, or local appraiser, or collector, shall be deemed guilty of perjury; and if he is the owner, importer or consignee, the merchandise shall be forfeited.

Sec. 18. That all decisions of the general appraisers and of the boards of general appraisers, respecting values and rates of duty, shall be preserved and filed, and shall be open to inspection under proper regulations to be prescribed by the Secretary of the Treasury. All decisions of the general appraisers shall be reported forthwith to the Secretary of the Treasury and to the board of general appraisers on duty at the port of New York, and the report to the board shall be accompanied, whenever practicable, by samples of the merchandise in question, and it shall be the duty of the said board, under the direction of the Secretary of the Treasury, to cause an abstract to be made and published of such decisions of the appraisers as they may deem important, and of the decisions of each of the general appraisers and boards of general appraisers, which abstract shall contain a general description of the merchandise in question and of the value and rate of duty fixed in each case, with reference, whenever practicable, by number or other designation, to samples deposited in the place of samples at New York, and such abstract shall be issued from time to time, at least once in each week, for the information of customs officers and the public.

Sec. 19. That whenever imported merchandise is subject to an ad valorem rate of duty, or to a duty based upon or regulated in any manner by the value thereof, the duty shall be assessed upon the actual market value or wholesale price of such merchandise, as bought and sold in usual wholesale quantities, at the time of exportation to the United States, in the principal markets of the country from whence imported, and in the condition in which such merchandise is there bought and sold for exportation to the United States, or consigned to the United States for sale, including the value of all cartons, cases, crates, boxes, sacks and coverings of any kind, and all other costs, charges and expenses incident to placing the merchandise in condition, packed ready for shipment to the United States, and if there be used for covering or holding imported merchandise, whether dutiable or free, any unusual article or form designed for use otherwise than in the bona fide transportation of such merchandise to the United States, additional duty shall be levied and collected upon such material or article at the rate to which the same would be subject if separately imported. That the words "value" or "actual market value" whenever used in this act or in any law relating to the appraisement of imported merchandise shall be construed to be the actual market value or wholesale price as defined in this section.

[NOTE.—The foregoing supersedes section 7 of the tariff act of March 3, 1883. The latter section, with citations of decisions under it and citations of decisions under earlier statutes pertaining to same subject matter, are here inserted for purposes of comparison.]

SEC. 7. That sections twenty-nine hundred and seven and twenty-nine hundred and eight of the Revised Statutes of the United States and section fourteen of the act entitled "An act to amend the customs revenue laws, and to repeal moieties," approved June twenty-second, eighteen hundred and seventy-four, be, and the same are hereby, repealed, and hereafter none of the charges imposed by said sections or any other provisions of existing law shall be estimated in ascertaining the value of goods to be imported, nor shall the value of the usual and necessary sacks, crates, boxes, or covering, of any kind

be estimated as part of their value in determining the amount of duties for which they are liable: *Provided*, That if any packages, sacks, crates, boxes, or coverings of any kind shall be of any material or form designed to evade duties thereon, or designed for use otherwise, than in the *bona fide* transportation of goods to the United States, the same shall be subject to a duty of one hundred per centum ad valorem upon the actual value of the same.

DECISIONS UNDER SECTION 19, ACT OF JUNE 10, 1890.

(*a*) The "German duty," which is a tax imposed by the German Government on merchandise when sold by manufacturers for consumption or sale in the markets of Germany, but is remitted by that Government when the goods are purchased in bond or consigned while in bond for exportation to a foreign country, was lawfully included by the appraiser in his estimate of the dutiable value of the importation in question in this case.—United States *v.* Passavant (169 U. S., 16), T. D. 13181, G. A. 1602 reversed.

(*b*) By the laws of this country the assessment of duty proceeds upon the market value in the exporting country and not upon the market value less such remission or amelioration as that country chooses to allow in accordance with its own views of public policy.—Id.

(*c*) The use of the word "bonification" does not change the character of the German export duty. It is a special advantage extended by the German Government in aid of manufacture and trade, having the same effect as a bonus or drawback.—Id.

(*d*) The stamp tax on cigars imposed by Cuba should be included in dutiable value in the absence of satisfactory evidence that the market value is unaffected by the tax.—T. D. 10403, G. A. 94.

(*e*) The stamp tax imposed on Havana cigars, which accrues immediately on the manufacture of the cigars and has to be paid before they can be offered for sale in the Havana market, is dutiable value.—T. D. 10783, G. A. 336.

(*f*) The Chinese export tax imposed on wool is not a cost, charge, or expense incident to placing the merchandise in a condition packed ready for shipment and is not a dutiable charge.—T. D. 13955, G. A. 2060.

(*g*) The so-called "lekin tax" of China is an export tax, levied by the "Lekin board" of Chinese officials, and is imposed on all exported firecrackers, being paid by native manufacturers and merchants before the goods can be exported. It is not, therefore, an element of the dutiable of such goods in China.—T. D. 18950, G. A. 4075.

(*h*) Silk laces purchased in France in 1894. The importer claims a deduction as an allowance for drawback made by the French Government on the exportation of the goods from that country. *Held*, that the price paid for the goods prima facie includes the item of drawback, that the right of drawback is a separate and distinct claim of the exporter against the French Government, accruing after purchase and only in case of exportation and can not be deducted from the price actually paid by the vendee.—T. D. 17386, G. A. 3577.

(*i*) The amount of drawback allowed by the French Government on certain laces and by the Italian Government on macaroni, when such goods are exported from the respective countries, is a dutiable item and should be included in the market value.—T. D. 18980, G. A. 4078.

(*j*) In ascertaining the market value and wholesale price of goods in Germany, the country of exportation, it is proper to include the German duty, which, in effect, is a bonus, drawback, or remission of taxes by the German Government on goods manufactured in Germany in bond and withdrawn for

export, but which would have been payable if the goods had been withdrawn for sale in the open market of Germany.—T. D. 18949, G. A. 4074.

(*a*) The amount of drawback allowed by Italy and France on exported articles is a dutiable item of market value.—T. D. 21939, G. A. 4638.

(*b*) The French "general internal revenue tax" on alcohol is a part of the dutiable value of same.—T. D. 20761, G. A. 4368.

(*c*) The French special local taxes on alcohol, designated as "droit de ville" and "octroi," are not part of the dutiable value.—T. D. 20761, G. A. 4368.

(*d*) Brokerage not dutiable.—T. D. 10242, G. A. 20.

(*e*) Brokerage on wool shipped from Aleppo, Turkey, held to be a dutiable charge.—T. D. 13072, G. A. 1577.

(*f*) Brokerage and lot money on an importation of tanned skins bought at public auction in London held to be part of the dutiable value. These charges are a part of the cost of handling the skins and of classifying and assorting them so as to be put in proper condition for sale. Lot money and brokerage charges always accrue by this method of sale.—T. D. 13205, G. A. 1626.

(*g*) Brokerage charges on wool accrued before the merchandise was packed ready for shipment held not to form part of the dutiable value.—T. D. 13812, G. A. 2006.

(*h*) Royalty on books is a part of foreign market value.—T. D. 11832, G. A. 823; T. D. 11578, G. A. 753.

(*i*) A royalty fee, paid by a purchaser of tires for bicycle wheels for the right to sell them, is properly included as a part of the market value, constituting a part of the cost to the maker or vender and a factor in the selling price.—T. D. 21655, G. A. 4572.

(*j*) Where machinery subject to letters patent in the United States and Great Britain has been manufactured in England and sold there to the importer the royalty fee for its use in this country being paid by the purchaser from the importer, which formed no part of the price in England, is not a part of its dutiable value.—United States *v.* Leigh (C. C.), (39 Fed. Rep., 764).

(*k*) Transportation of steel blooms from Motherwell to Glasgow held not to be dutiable charges.—T. D. 10237, G. A. 15.

(*l*) Stockholm tar shipped from Stockholm to Hamburg, sold there and shipped to the United States. The price paid at Hamburg embraced the freight from Stockholm as shown on the invoice. *Held*, that this is not inland transportation abolished by the act of June 10, 1890, section 19.—T. D. 10470, G. A. 120.

(*m*) Goods invoiced entered and appraised at a certain price. The importer afterwards presented what he claimed was a correct invoice, showing a less value and claiming that the cost of inland transportation from London to Liverpool was included in the original invoice. *Held*, that the error, if there was one, was due to the failure of the vendor to state that inland transportation, a nondutiable charge, was included in the invoice and that his was not a clerical error.—T. D. 11679, G. A. 784.

(*n*) Protest against the action of the appraisers in adding to the invoice price, to make market value, alleged charges for inland freight from Manchester to Liverpool overruled because not separately specified in the invoice and entry.—T. D. 13555, G. A. 1827.

(*o*) The addition of invoice of the charges of transportation of ore from the interior of Syria to Ourmelia to a point on the Sea of Marmora held to have been under duress.—T. D. 13889, G. A. 2042.

(*a*) The cost of transporting Turkish ore from the mines in the interior of Syria to Ourmelia, a shipping port on the Sea of Marmora, held not to be dutiable charges.—T. D. 13889, G. A. 2042.

(*b*) Transportation charges from Dundee to Glasgow added to the entry because the collector refused to permit the importer to deduct such transportation. *Held*, that the consignee by reason of duress is not bound by the entered value.—T. D. 14554, G. A. 2346.

(*c*) Additions to entered value of the cost of transportation from Nottingham to Liverpool made under duress.—T. D. 14555, G. A. 2347.

(*d*) Claim for deduction for cost of transportation from Paisley to Glasgow, Scotland, refused because not separately stated on invoice.—T. D. 12465, G. A. 1203.

(*e*) Cartage to store, being the expense of hauling loose wool to store to be baled for transportation, from Aleppo, Turkey, is a dutiable charge.—T. D. 13072, G. A. 1577.

(*f*) Inland transportation from Nottingham to Liverpool is not a dutiable charge.—T. D. 13184, G. A. 1605.

(*g*) Inland transportation charges on rugs to Smyrna held to be dutiable. Smyrna is one of the principal markets of Turkey and the dutiable value of the goods is their value at Smyrna.—T. D. 13514, G. A. 1816.

(*h*) Commissions not dutiable.—T. D. 10227, G. A. 5; T. D. 10242, G. A. 20; T. D. 10388, G. A. 79.

(*i*) An item called commissions, but which was paid for taking care of fur skins while they were undergoing the process of dressing, dyeing, and finishing, is dutiable.—T. D. 11845, G. A. 836.

(*j*) Deductions made from market value of the goods in favor of the manufacturer for the purchase of goods from himself are not commissions to be deducted.—T. D. 12008, G. A. 921.

(*k*) By the term "commissions" we are to understand a consideration bona fide paid or allowed for services of the person making the charge for it.—T. D. 12008, G. A. 921.

(*l*) Agent's commission, a special allowance or concession made by the consignors, the manufacturers, to the importer, either for selling the goods for them or for buying the goods direct from them instead of through an agent, is not a commission within the meaning of this section.—T. D. 12375, G. A. 1147.

(*m*) Where an item does not appear on the invoice as commissions but as part of the actual price of the goods the importer can not deduct such item as commissions.—T. D. 12444, G. A. 1182.

(*n*) The inclusion of nondutiable items (commissions) on consigned goods would be an addition to entered value and such additions can not be made.—T. D. 12461, G. A. 1199.

(*o*) The collector deducted the commissions on consigned goods which increased the additional duty under section 7. The protest claims that this commission was manufacturers' profit and should not have been deducted. Protest overruled.—T. D. 12461, G. A. 1199.

(*p*) The invoice specifies a discount of 2½ per cent, but the importer claims that the discount was 5 per cent. *Held*, that the statement on the invoice operates as an admission that the discount was 2½ per cent and also held that the remedy was by asking for a reappraisement.—T. D. 12463, G. A. 1201.

(*a*) Commissions allowed by the manufacturers to their American agents are not commissions to be deducted.—T. D. 12464, G. A. 1202.

(*b*) The appraiser noted on invoice "add to entered value the amount improperly deducted as commission 2½ per cent." The custom is to note on invoice "add to make market value," but there is no law requiring the use of this form.—T. D. 12639, G. A. 1288.

(*c*) Raw skins bought on the order of the importer by the shipper who dressed them and charged a commission for purchasing the raw skins. When purchased the raw skins were free but they were subsequently converted into dutiable merchandise. *Held*, that the commission which was stated on the invoice was a part of the dutiable value of the finished article.—T. D. 14601, G. A. 2359.

(*d*) Commission added not to make market value, but because the goods were consigned. Held to have been erroneously added.—T. D. 14641, G. A. 2399.

(*e*) The appraisers may disallow so-called commissions to make market value.—T. D. 16531, G. A. 3249.

(*f*) An addition made to the invoice by disallowing commissions claimed, which was done to make market value, cannot be construed as disallowing a nondutiable commission.—T. D. 16646, G. A. 3291.

(*g*) Where the appraiser, in order to make market value, disallows a certain discount claimed to be a commission, it must be assumed that it was not arbitrarily rejected but was taken as the amount of advance deemed necessary to make market value.—T. D. 20683, G. A. 4354.

(*h*) It is the right and duty of appraising officers to inquire into the real nature of so-called commissions or other charges claimed by the importer to be nondutiable.—T. D. 20683, G. A. 4354.

(*i*) Vessel arrived within the district of New Orleans July 29, 1890, and was detained in quarantine five days, so that the goods were entered after the act of June 10, 1890, went into effect, and duties on charges were imposed under section 19, of that act. *Held*, that the State had the right to enact and enforce quarantine laws and this caused the detention and duties on charges were properly assessed.—T. D. 12377, G. A. 1149.

(*j*) Charges for press packing and weighing wool at Shanghai, which was purchased at Tientsin, held to be dutiable charges.—T. D. 12974, G. A. 1525.

(*k*) Where the importer declares in writing in the entry that all charges mentioned in the invoice were included in the market value of the goods, it would seem that those making it should not be permitted to claim to the contrary at the time of filing the protest.—T. D. 17063, G. A. 3444.

(*l*) Italian cloths assessed under paragraph 394, act of 1890. The appraised value included the value of the cases which were of American manufacture returned. *Held*, that this section requires the appraiser to include all costs and charges.—T. D. 14929, G. A. 2558.

(*m*) Oriental rugs invoiced at Shanghai and authenticated there. The invoice covered charges at Peking for duty on freight to Tientsin and Shanghai, fire insurance, postages, petties, shipping off boat, commission; and at Shanghai packing, fire insurance, go-down, freight, consular fee, shipping off, postages, petties, bill brokerage, and commission. *Held*, that the Peking charges were part of the "cost, charges, and expenses incident to placing the merchandise in condition for shipment" and were dutiable charges.—T. D. 12532, G. A. 1216.

(*a*) Charges incurred in weighing, porterage, labor of pressing canvas and hoops held to be dutiable charges.—T. D. 13194, G. A. 1615.

(*b*) Lighterage is a nondutiable charge, but where embraced in the gross invoice value the importer is debarred from making the objection. The law does not contemplate that nondutiable charges shall be included in the declared per se value of the goods and a deduction therefor be afterwards claimed.—T. D. 13239, G. A. 1660.

(*c*) Where hosiery (dutiable under paragraph 353, act of 1890) was invoiced at different values it was held that the charges should be prorated according to value and not according to the dozen pair.—T. D. 13292, G. A. 1672.

(*d*) The cost of putting up or knocking down machinery is not a dutiable charge.—T. D. 13504, G. A. 1806.

(*e*) Charge for the expense incurred in shaking the dirt out of wool is dutiable value.—T. D. 13755, G. A. 1949.

(*f*) Charges on wool for "bringing into go-downs," which means the expense of carrying the merchandise into the warehouse after purchase and prior to exportation, is not a dutiable charge.—T. D. 13755, G. A. 1949.

(*g*) The invoice included certain charges which accrued after the merchandise was packed ready for shipment to the United States. *Held*, that the collector should have permitted the importer to deduct such charges to make dutiable value.—T. D. 14713, G. A. 2435.

(*h*) Sugar imported and invoice price given as 2½ cents, which included ocean freight, cost of packages, export duty, brokerage of one-half of 1 per cent, lighterage, weighing and receiving, insurance, storage, petties, and commissions 2½ per cent. The importers deducted ocean freight, export duty, lighterage, and petties. The collector compelled them to deduct brokerage, weighing and receiving, storage, insurance and commissions. The appraised value then exceeded the entered value by 10 per cent. Duty was then assessed at 40 per cent under paragraphs 1821, 1822, act of 1894, and 24 per cent additional on account of difference between entered and appraised value. *Held*, that the items of brokerage, weighing and receiving, storage, insurance and commissions, are nondutiable items; that what is forbidden by law to be done directly can not be done indirectly, and that the inclusion of nondutiable items in the entered value would come within the prohibition.—T. D. 16953, G. A. 3381.

(*i*) No packing charges were specified nor was there any separation or specification of costs, charges, and expenses, incident to placing the merchandise in condition ready for shipment. Protest against duty on packing charges added by appraiser overruled.—T. D. 10555, G. A. 205.

(*j*) Tillots and casings for Italian cloths are dutiable charges.—T. D. 10952, G. A. 447.

(*k*) Emballeur, the expense of opening and closing each bale of wool for examination subsequent to purchase, is a dutiable charge.—T. D. 11226, G. A. 585.

(*l*) Royalty on books is a part of the foreign market value.—T. D. 11832, G. A. 823; T. D. 11578, G. A. 753.

(*m*) Fees for legalization of invoices are not dutiable charges.—T. D. 12004, G. A. 917.

(*n*) Cost of winding, hanking, and packing worsted yarn, held to be dutiable.—T. D. 12017, G. A. 930.

(*o*) Goods shipped from Apt, France, via Havre, invoiced at the former place at their respective prices per kilo the sum total, including consular fee, being

4,272.30 francs. Following the footing is a statement of items of expense consisting of transportation to Havre 210 francs, commissions 6 per cent, 256.30 francs. The importer claimed that these items should have been deducted as nondutiable charges. *Held*, that the freight, etc., should have been separately stated on the invoice as charges to be added to and not deducted from the price and stated value of the goods per se; that it was impracticable for the appraiser to apportion the freight to the various kinds of goods; that the goods having been purchased from the manufacturers who made the invoice, they could not make a charge for commissions paid to themselves nor deduct the same from the value.—T. D. 12464, G. A. 1202.

(*a*) It is immaterial whether the coverings were or were not necessary for the transportation of the merchandise to its destination or were put about the goods at the request of the importer or at the instance of the shipper. It is sufficient that they were used and arrived with the goods.—T. D. 11232, G. A. 591.

(*b*) Charges for boxes, making up, paper twine, wrappers, tape, etc., are dutiable. It is not necessary that such items have a value independent of the goods.—T. D. 10226, G. A. 4.

(*c*) Paper boxes containing fans, silk goods, etc.; paper boxes and folding tickets containing cotton laces; paper boxes and strings containing toys; boards, paper, strings, and tickets on dress goods; and charges for cutting out and ornamenting, in embroidered muslins, should be included as dutiable value.—T. D. 10398, G. A. 89.

(*d*) Strips or forms of steel valued at less than 3 cents a pound, dutiable under paragraph 146, act of 1890, were packed in coal-oil barrels of American manufacture (free under paragraph 493), for transportation to the United States. The cost of the barrels and packing charges added to the value of the steel made the total cost more than 3 cents a pound, when duty was assessed at 1.6 cents a pound. *Held*, that there was no error in adding the invoice value of the barrels and the packing charges to the value of the steel.—T. D. 13512, G. A. 1814.

(*e*) Paintings and frames invoiced at prices or values specified and certain other frames invoiced with no prices specified but with a statement that they were furnished gratuitously in the nature of a bonification. *Held*, that the value of the goods as specified in the invoice must be taken, that gratuitous importations are dutiable, and that the frames invoiced without value are dutiable at their appraised value.—T. D. 14558, G. A. 2350.

(*f*) Spun silk beamed or warped imported. The beams are wooden cylinders centered with iron journal bearings, to be set in looms (wood being chief value) and are not coverings.—T. D. 14559, G. A. 2351.

(*g*) The usual coverings in which oranges were commonly imported on and prior to August 28, 1894, were boxes or barrels and not baskets, hence a protest claiming such baskets to be free will be overruled without passing on the correctness of the collector's decision assessing them, under paragraph 216, act of 1894, by similitude as boxes.—T. D. 18605, G. A. 4003.

(*h*) Italian cloths assessed under paragraph 394, act of 1890. The appraised value included the value of the cases which were of American manufacture returned. *Held*, that this section requires the appraiser to include all costs and charges.—T. D. 14929, G. A. 2558.

(*i*) Furniture or luggage vans containing household effects are not like vessels or cars, subject to special laws which exempt them from the provisions

of the tariff laws, and a protest claiming their free entry on that ground is overruled without deciding whether they are dutiable as unusual coverings or as manufactures of wood.—T. D. 21893, G. A. 4622.

(*a*) Oats were imported in sacks made of burlap. *Held*, that in determining the value of an article purchased abroad in the usual coverings, such as oats in bags, this section requires that the value of the article as a whole, including the coverings, shall be taken, though the covering if separately imported would be free. Sustaining the collector and reversing the Board of General Appraisers.—United States *v.* Wood (85 Fed. Rep., 212).

(*b*) Packing charges and cases when used as coverings and not specifically exempted should be added to the price paid per yard in ascertaining the dutiable value of woven cloth per yard. Both items constitute the purchase price and market value of the merchandise and form the basis of ad valorem assessment of duty.—United States *v.* Wood (85 Fed. Rep., 212) and United States *v.* Keene (84 Fed. Rep., 330), followed; T. D. 22469, G. A. 4759.

(*c*) To entitle a covering to be considered usual and necessary it must accompany and inclose the specific imported article which is intended to be put in it for its use and transportation.—T. D. 21858, G. A. 4614.

(*d*) Coverings that are usual and ordinary are not considered as part of entireties for the purpose of affecting the classification of the articles they contain, and even though of greater value than their contents are subject to the same rate of duty as their contents.—T. D. 21961, G. A. 4649.

(*e*) In finding the value of goods for the purpose of ascertaining their value per pound or other unit of value, in cases where the rate of duty is dependent upon their value per such unit, the same value shall be taken as that which is found to be their dutiable value. Therefore, where the coverings are free as being of American origin, their value should not be included in finding the value per unit.—T. D. 22462, G. A. 4757.

(*f*) Sugar imported in hogsheads. Original invoice showed only the value of the merchandise including the value of the coverings without stating the separate value of the coverings. The importer afterwards filed proper certificates under paragraph 287, act of 1894, and corrected invoices showing the value of the hogsheads. These invoices were rejected. *Held*, that where an importer voluntarily enters merchandise on an invoice known to be imperfect, failing to specify the value of nondutiable coverings the Board will not, under its authority to correct clerical errors, reverse the decision of the collector rejecting corrected invoice.—T. D. 18409, G. A. 3966.

(*g*) Fancy boxes with hinges, covered with silk plush, the covers nickel plated and with a small mirror in the center of the top, are unusual coverings for linen handkerchiefs.—T. D. 10467, G. A. 117.

(*h*) Enameled boxes 5 inches broad, 7 inches long, and 2 inches thick, with a metallic handle and a lock and mirror on the inside of the top, are unusual coverings for linen handkerchiefs.—T. D. 10467, G. A. 117.

(*i*) To be subject to additional duty two conditions must exist: (1) The coverings must be made of some unusual material or in some unusual form or shape so as to constitute an article not ordinarily used for the transportation of like merchandise to the United States; (2) the nature of the coverings must be such as to justify the inference that they were "designed for use otherwise than in the bona fide transportation of such merchandise to the United States.—T. D. 10467, G. A. 117; T. D. 21961, G. A. 4649.

(*j*) Metal boxes for mourning pins are unusual coverings.—T. D. 12114, G. A. 976; reversed T. D. 15860, G. A. 2960.

(*a*) Small metal boxes each containing one dozen bone collar buttons, held dutiable as manufactures of metal and not free as usual coverings.—T. D. 11994, G. A. 907.

(*b*) Match boxes with prepared surfaces upon which the matches are ignited are not free as usual coverings.—T. D. 11869, G. A. 860; reversed T. D. 12563, G. A. 1247.

(*c*) Metal match boxes of elaborate design and stamped with a rough surface upon which the matches are to be lighted are not free as usual coverings.—T. D. 11869, G. A. 860; T. D. 12563, G. A. 1247.

(*d*) Metal match boxes containing matches are not free as usual coverings for matches dutiable under paragraph 441, act of 1890.—T. D. 11081, G. A. 524; T. D. 12567, G. A. 1251; reversed T. D. 15463, G. A. 2812 (59 Fed. Rep., 450).

(*e*) Decorated chinaware jars containing tea are not free as usual coverings.—T. D. 12368, G. A. 1140.

(*f*) Bamboo baskets containing tea, the baskets having handles and adapted for use as lunch baskets and for other purposes, held not free as usual coverings.—T. D. 12564, G. A. 1248.

(*g*) Grass satchels with handles suitable for use as handbags are not free as usual coverings for the tea contained therein.—T. D. 12564, G. A. 1248.

(*h*) Fancy straw baskets containing glace fruits held to be unusual coverings.—T. D. 15076, G. A. 2629; T. D. 15519, G. A. 2829.

(*i*) Straw baskets holding bottles containing liquor held to be dutiable as manufactures of straw and not free as usual coverings.—T. D. 13077, G. A. 1582.

(*j*) Fancy cases containing violin strings, the cases composed of pasteboard and glass (glass chief value), held to be unusual coverings.—T. D. 13076, G. A. 1581.

(*k*) A passenger's trunk containing dutiable wearing apparel is dutiable as a covering and its value was properly added to the value of the contents.—T. D. 13753, G. A. 1947.

(*l*) Needle cases of leather, paper, or metal, furnished with needles, are not usual coverings.—T. D. 12107, G. A. 969.

(*m*) Coverings or cases made of silk, leather, or paper, and containing needles, such cases being ornamental articles, arranged as permanent receptacles for the needles, the needles being free under paragraph 656, act of 1890, are dutiable as manufactures of silk, of paper, or of leather, according to the component material of chief value, and are not free as usual coverings. Reversing the Circuit Court (Matthews *v.* United States) (72 Fed. Rep., 43).—United States *v.* Matthews (C. C. A.), (78 Fed. Rep., 345).

(*n*) Paper boxes of the kind ordinarily in use for razors are not usual coverings for razor blanks.—T. D. 21858, G. A. 4614.

(*o*) Japanned tin cans with a screw top, having a label pasted thereon indicating the quantity and nature of the contents, are unusual coverings for bronze powder and are subject to an additional duty of 45 per cent under this section and paragraph 193 as manufactures of metal.—T. D. 21757, G. A. 4597; reversed, T. D. 22361, G. A. 4725.

(*p*) The usual coverings in which oranges were commonly imported on and prior to August 28, 1894, were boxes or barrels and not baskets; hence a protest claiming such baskets to be free will be overruled without passing on the correctness of the collector's decision assessing them under paragraph 216, act of 1894, by similitude as boxes.—T. D. 18605, G. A. 4003.

(*a*) The collector added to the invoice value returned correct by the appraiser the value of cartons and proportionate share of packing cases containing hose dutiable under paragraph 353 (1890). *Held*, that if the collector were dissatisfied with the value found by the appraiser he should have asked a reappraisement.—T. D. 12650, G. A. 1299.

(*b*) Match boxes of paper containing safety matches held to be usual coverings.—T. D. 12560, G. A. 1244.

(*c*) Match boxes of paper or of wood and paper, with prepared surfaces upon which the matches are ignited, are usual coverings.—T. D. 12563, G. A. 1247; T. D. 12567, G. A. 1251; T. D. 15463, G. A. 2812.

(*d*) Tin match boxes containing high-grade matches and used to protect them from dampness and accidental ignition are usual coverings.—T. D. 12567, G. A. 1251, reversed.—T. D. 15463, G. A. 2812; appeal by Slattery (C. C.), (59 Fed. Rep., 450).

(*e*) Boxes of metal containing violin rosin are the usual coverings and are dutiable, with their contents, as nonenumerated manufactured articles.—T. D. 21961, G. A. 4649.

(*f*) Wooden deal boxes, with cardboard subdivisions, in which bitters bottles of opal glass were packed, being usual packages for such bottles, are not subject to additional duty as unusual coverings or as designed for any other use than in the bona fide transportation of said bottles to the United States.—T. D. 14851, G. A. 2534; United States *v.* Richards (C. C.), (66 Fed. Rep., 730).

(*g*) Leather cases for opera glasses are usual coverings.—T. D. 11213, G. A. 572; T. D. 11241, G. A. 600; T. D. 11412, G. A. 695; T. D. 13073, G. A. 1578.

(*h*) Silk bags for opera glasses are usual coverings.—T. D. 11213, G. A. 572.

(*i*) Violin cases of wood held to be usual coverings.—T. D. 10885, G. A. 380; T. D. 11392, G. A. 675.

(*j*) Bags containing muriate of potash (free under paragraph 685, act of 1890) are usual coverings and free.—T. D. 12108, G. A. 970.

(*k*) Bags in which pease (dutiable under paragraph 281, act of 1890) were imported held to be the usual coverings, free, and not dutiable as manufactures of cotton.—T. D. 15075, G. A. 2628.

(*l*) Bags containing gold and silver ore (free under paragraph 667, act of 1890) are free.—T. D. 13051, G. A. 1556.

(*m*) Bottles containing blacking are dutiable, though usual coverings.—T. D. 12113, G. A. 975.

(*n*) Bottles containing less than 1 pint and more than one-fourth of a pint, containing Angostura bitters (dutiable under paragraph 240, act of 1894) are free as usual coverings.—T. D. 15852, G. A. 2952.

(*o*) Cases containing ale and porter in bottles (the ale and porter dutiable under paragraph 316, act of 1883, and the bottles under paragraph 133) are free as usual coverings.—T. D. 10904, G. A. 399.

(*p*) Straw coverings for bottled malt extract are not unusual coverings and are not subject to additional duty.—T. D. 16568, G. A. 3264.

(*q*) Straw coverings containing empty bottles (for malt extract) are usual coverings.—T. D. 17961, G. A. 3836.

(*r*) Tin cans containing tea held free as usual coverings.—T. D. 12564, G. A. 1248.

(*s*) Tin lining in the form of a chest, in an outer wooden case, and used to protect tea in transportation, is free as usual covering.—T. D. 20702, G. A. 4358.

(*a*) Paper boxes with ornamental pictures held not to be unusual coverings for handkerchiefs.—T. D. 10467, G. A. 117.

(*b*) Tin boxes containing bronze powder, designed only for the bona fide transportation thereof and not fit or intended for other uses, are usual coverings. T. D. 21757, G. A. 4597, reversed, and T. D. 21961, G. A. 4649; T. D. 22241, G. A. 4711, and 59 Fed. Rep., 450; 84 id., 443; 96 id., 94, followed.—T. D. 22361, G. A. 4725.

(*c*) Decorated earthenware jars filled with fish paste, anchovy and other sauces, are not unusual coverings and are not subject to duty of 60 per cent. under paragraph 101, act of 1890, in addition to 45 per cent assessed on the jars with their contents.—T. D. 13513, G. A. 1815.

(*d*) Glass jars containing pickles and preserves are dutiable, at the rate applicable to their contents, as usual coverings and are not bottles nor vials dutiable under paragraph 88, act of 1894.—T. D. 16098, G. A. 3062.

(*e*) Glass jars containing preserves and holding 1 pint or less are not vials under paragraph 88, act of 1894, but are dutiable as part of the market value of the merchandise contained in them.—Smith *v.* United States (C. C.), (91 Fed. Rep., 757).

(*f*) Small glass jars without necks, having straight inside walls and metal tops, are not unusual coverings for Roquefort cheese within the meaning of this paragraph; nor can they be classified as bottles or bottle glassware. Sustaining the Circuit Court.—United States *v.* Leggett (66 Fed. Rep., 300).

(*g*) Cardboard portfolios containing lithographic natural-history charts are free as usual coverings. The invoicing of the charts and portfolios as entireties is not controlling.—T. D. 22241, G. A. 4711.

(*h*) Earthenware jugs containing natural mineral waters (free under paragraph 650, act of 1890) are usual coverings and are free.—T. D. 10861, G. A. 356.

(*i*) Glass tubes in which chloride of ethyl, used by surgeons and dentists as a local anæsthetic, is imported are so made that the liquid, which is very volatile, can be directly applied therefrom, in the form of a spray or vapor, to the part to be treated, being volatilized by the warmth of the hand. After the contents are exhausted the tubes are worthless and are thrown away. *Held*, That the fact of such use does not render the tubes separately dutiable as unusual holdings or coverings designed for use otherwise than in the transportation of the liquid.—In re Hempstead (C. C.), (96 Fed. Rep., 94).

(*j*) The barrels in which calcined plaster is imported are usual coverings, and the weight of the barrels is not to be included in the dutiable weight.—T. D. 15678, G. A. 2859.

(*k*) Glass jars or cases with metal tops, filled with Roquefort cheese, are free as usual coverings for goods paying a specific duty.—T. D. 14219, G. A. 2183.

(*l*) Glass jars containing cheese and being the usual coverings for cheese are free.—T. D. 15819, G. A. 2919.

(*m*) So-called "autosprays," being small tubular forms of glass, with a narrow neck at each end, to which a metal tube is attached and closed with a metal screw tap, and which contain ether or ethyl chloride, are not unusual coverings and are dutiable at the ad valorem rates to which their contents may be subject or exempt from duty when the contents are assessed at a specific rate.—T. D. 22841, G. A. 4874.

(*a*) Leather cases are the usual and ordinary coverings of medicine tumblers and are accordingly dutiable at the same rate as their contents (under paragraph 100 as etched glassware).—T. D. 23056, G. A. 4926.

(*b*) Iron drums are and long have been the usual and necessary coverings of crude glycerin and are free.—T. D. 23131, G. A. 4947.

(*c*) The usual coverings of goods subject to a specific rate of duty are free unless made dutiable by some express provision of law.—T. D. 23131, G. A. 4947.

(*d*) Woolen cloths known as italians, dutiable under paragraph 283, act of 1894, imported in wooden cases of American manufacture. Excluding cases the goods were worth less than 50 cents per pound, but including cases they were worth more than 50 cents per pound. *Held*, that the provisions of paragraph 387, act of 1894, constitute an exception to section 19, act of 1890, which provides that the cost of the coverings shall be included in dutiable value.—T. D. 22462, G. A. 4757.

(*e*) In apportioning the cost of the outside cases containing merchandise of different kinds, that method must be adopted that seems most equitable and just, and it would appear that in making such apportionment of the charges for cases containing hosiery of different values it should proceed according to the number of dozen of each kind and not according to the value.—Rice *v.* United States (123 Fed. Rep., 195); T. D. 11082, G. A. 525, reversed.

(*f*) Glass bottles containing merchandise subject to ad valorem duties are not ejusdem generis with "cartons, cases, crates, * * * coverings of any kind," and do not come within the operation of this section. Such bottles are not "coverings" in the ordinary sense of the word and are specially provided for in the tariff acts.—United States *v.* Austin (186 U. S., 298).

(*g*) The special provision in the tariff for filled glass bottles exempts them from the operation of this section as coverings. Consequently, charges for corking, wiring, etc., should not be added to the value of the bottles. They are incident to the contents alone.—Hayes *v.* United States (150 Fed. Rep., 63; T. D. 27806).

(*h*) Where an importer claims that certain charges appearing on his invoice have been incorrectly apportioned by the collector in making his assessment of duty, it is incumbent upon such importer to make affirmative proof before the Board of Classification that the action of the collector was in violation of law or was otherwise inequitable and unjust, and if he fails to do so the collector's action will not be disturbed.—T. D. 23620, G. A. 5107.

(*i*) Furniture vans made of wood and containing household effects that are free of duty under paragraph 504, tariff act of 1897, are not free of duty as the usual coverings of such effects, but are dutiable as manufactures of wood under paragraph 208. Furniture vans are ejusdem generis with the articles indicated as coverings in this section.—T. D. 23817, G. A. 5164.

(*j*) Where items are illegally added to the invoice value of goods, either by an appraising or liquidating officer, for the purpose of making dutiable value, such addition may be objected to by protest, and the action of the customs officer may be reviewed by the Board of Classification and the courts. (Oberteuffer *v.* Robertson, 116 U. S., 499, 515–6; 6 Sup. Ct. Rep., 462.) Ocean freight is not properly an item in the dutiable value of imported merchandise under the provisions of the customs administrative act of June 10, 1890. (United States *v.* Zuricaldy, 71, Fed. Rep., 955.) Charges for transporting merchandise from the place of manufacture to the principal market of the country of production constitute a proper item of value in determining the market

value of such merchandise in that principal market, and the finding of the appraising officer as to the principal market is final, but, generally speaking, the determination of whether or not an item is dutiable is the function of the liquidating rather than the appraising officer. (T. D. 23851, G. A. 5170.)

(*a*) Usual and necessary coverings of goods subject to specific rates of duty, or of goods that are free of duty, are themselves free of duty.—United States *v.* Leggett (66 Fed. Rep., 300); T. D. 23853, G. A. 5172.

(*b*) Wooden boxes, though found not to be usual coverings for Sumatra tobacco, are not subject to additional duty under this section, as they are not "designed for use otherwise than in the bona fide transportation of such merchandise to the United States."—Laverge *v.* United States (119 Fed. Rep., 481), reversing T. D. 21057, G. A. 4422 followed; T. D. 24190, G. A. 5268.

(*c*) Tea canisters composed of tin and paper, contained in wooden boxes, their dimensions being about 14 inches by 2 feet and holding from 80 to 100 pounds of tea, held to be usual coverings for tea.—Collector *v.* Jaques (T. D. 23040) followed; T. D. 24288, G. A. 5298.

(*d*) Tea canisters about 2 feet high and 16 or 18 inches square at the top and bottom, some with square tops opening on hinges and some with desk-shaped tops after the style of a roll-top desk, held to be unusual coverings for tea.—Jackson *v.* Siegfried (126 Fed. Rep., 837; T. D. 25114), reversing T. D. 20702, G. A. 4358, followed; T. D. 24289, G. A. 5299.

(*e*) Tea canisters such as were passed on in Nixon *v.* Jaques (unreported; see T. D. 23040), referred to in T. D. 24288, G. A. 5298, held to be usual and necessary coverings for tea.—Nixon *v.* Howland (T. D. 26877), affirming T. D. 25066, G. A. 5600.

(*f*) Bottles are not coverings within the meaning of this section.—United States *v.* Austin (186 U. S., 298); T. D. 24551, G. A. 5371.

(*g*) Glass jars not being ejusdem generis with the kinds of coverings enumerated in this section are not coverings within the meaning thereof.—T. D. 24578, G. A. 5383.

(*h*) Silk wearing apparel in a new leather trunk, the whole packed in a wooden packing case, was imported. *Held*, that additional duty should not have been assessed on the value of the trunk as an unusual covering.—T. D. 24622, G. A. 5405.

(*i*) The French general internal-revenue tax on alcohol, which is not collected on goods exported, is a part of the dutiable value of such goods when purchased in the markets of France; but local taxes, designated as "octroi" and "droit de ville," which vary with the locality, can not be properly considered as elements of market value.—Rheinstrom *v.* United States (118 Fed. Rep., 303), affirming T. D. 20761, G. A. 4368, followed; T. D. 24653, G. A. 5414.

(*j*) A carboy packed in straw in a basket having a lid attached, this basket being placed in a larger basket, is an uncovered carboy within the meaning of paragraph 99, tariff act of 1897, and is dutiable at the same rate as the merchandise with which it is filled, and the straw and baskets should be treated as packing.—T. D. 24706, G. A. 5436.

(*k*) The market value of furs exported from London is fixed by adding 5 per cent interest on the price of the furs at the last annual public sale prior to shipment for the period of time intervening between the date of such sale and the date of shipment.—T. D. 24765, G. A. 5464.

(*l*) Where an item of "commissions" is added by appraising officers to the per se value of merchandise in order to make up its foreign market value, such

item can not be held to be nondutiable. T. D. 24780, G. A. 5472, distinguished.—T. D. 24828, G. A. 5504.

(*a*) The drawback allowed by the German Government on goods exported from Germany is a dutiable item and should be included in the market value of the merchandise.—T. D. 25103, G. A. 5608.

(*b*) A license fee paid to the patentee in France for the right to use a certain process for making soap is no part of the dutiable value of machinery imported to be used in connection with making soap by that process.—T. D. 25176, G. A. 5637.

(*c*) Earthenware jugs imported filled with whisky, in packages each containing not less than 1 dozen jugs, are free of duty as the usual coverings for such whisky. T. D. 25106, G. A. 5611, modified.—T. D. 25534, G. A. 5772.

(*d*) Where commissions appearing in an invoice form no part of the appraised value of the merchandise as returned by the appraising officer, the collector is without authority to include them in the invoice of dutiable value upon a mere inspection of the invoice, without further evidence or inquiry as to the real nature of such items.—United States *v.* Lahey (132 Fed. Rep., 181; T. D. 25393), affirming T. D. 24780, G. A. 5472, and United States *v.* Smith (132 Fed. Rep., 1007; T. D. 25394), affirming T. D. 24721, G. A. 5443, and in effect overruling T. D. 24037, G. A. 5221, followed; T. D. 25661, G. A. 5808.

(*e*) The date of the certification of an invoice by the United States consul is conclusive evidence of the time of exportation for the purpose of assessing duty upon imported merchandise by virtue of section 25, tariff act of 1894.—United States *v.* Lawrence (137 Fed. Rep., 466; T. D. 26121), reversing 127 id., 750; T. D. 25073.

(*f*) It is the final action of a duly authorized appraising officer which fixes the dutiable value of imported merchandise. The collector is as much bound by this action as are the importers. In liquidating an entry of merchandise subject to ad valorem duty, the collector must ascertain the amount of duty by applying the rate which the law provides to the value as stated in the invoice, unless the same is raised upon entry or by an appraisiug officer, and then to the value as stated in the entry or in the final appraisement. Certain imported merchandise subject to an ad valorem duty was entered at an invoice value of 400 lire and advanced by the local appraiser to a value of 600 lire. An appeal was taken to a general appraiser, who found that the value was that stated in the invoice, but reported that the price paid was 600 lire, and hence the invoice was fraudulent. The goods were seized, and released upon the payment of a fine equal to the amount of duty. Duty was then assessed upon the merchandise upon the value of 600 lire. *Held*, that 400 lire being the market value as found by the last appraisement duty should have been assessed upon this amount.—T. D. 25970, G. A. 5896.

(*g*) The customs administrative act places all questions respecting the value of imported merchandise and coverings and the ascertainment of the charges made dutiable by that act within the exclusive jurisdiction of appraising officers, and collectors or customs have no power under said act to vary the market value of imported merchandise as returned by the appraiser, either by way of adding so-called dutiable charges or otherwise, except that they may not assess duty upon less than the invoice or entered value. The power which the collector has to determine the invoice value of imported merchandise under section 7 of said act permits him to consider merely those items in the invoice which, according to their invoice description, are elements of dutiable value as defined by section 19 of said act, and does not involve the right to include items ostensibly nondutiable.—T. D. 26514, G. A. 6082.

(*a*) Taxes known in France as "droit de ville" and "octroi," which are special local taxes assessed on alcohol consumed in the markets of France, are nondutiable items and should not be added to make market value of goods containing alcohol exported from that country.—United States *v.* Godillot (139 Fed. Rep., 1; T. D. 26272), affirming 131 id., 653, followed; T. D. 26771, G. A. 6168.

(*b*) The words in this section, "in the condition in which such merchandise is bought and sold for exportation to the United States," have a general rather than a special significance and relate to the condition in which such merchandise is generally bought and sold in the country from whence that particular merchandise is exported, rather than the condition in which any particular merchandise is at the time it is exported. If imported merchandise increases in value between the date of exportation and the date of importation into the United States, the dutiable value is the value of the merchandise when it is imported.—T. D. 26956, G. A. 6247.

(*c*) When merchandise is imported contained in unusual coverings, the valuation of the coverings should be added to the value of the merchandise per se and duty at the rate applicable to the merchandise levied on this valuation. In addition, duty should be assessed on the coverings at the rate properly applicable thereto under the tariff law.—United States *v.* Park (152 Fed. Rep., 142; T. D. 27833), reversing 142 id., 202; T. D. 26973, and T. D. 26608, G. A. 6111.

(*d*) Where appraisers ascertain the market value of goods exported from a foreign country under the provisions of this section, such value is regulated by the price at which such goods are bought and sold in usual wholesale quantities for home consumption at the time of exportation and not by the export price of such goods where the two values differ.—United States *v.* Passavant (169 U. S., 16); T. D. 27204, G. A. 6309.

(*e*) The practice at the several ports for customs officers to ignore, as a matter of mutual consent, fractional parts of a dollar less than 50 cents in the invoice or entered value of goods and to count 50 cents and upward as a dollar in assessing duties on importations of merchandise is a reasonable and desirable one and would seem in the long run to operate as favorably to the importers as to the Government. Such practice is justified under the legal maxim de minimis non curat lex (the law does not notice or care for trifling matters).—T. D. 27716, G. A. 6479.

(*f*) Wooden cases equipped with iron hinges, hasps, and staples and prepared so as to admit of being locked are unusual coverings for bottles of wine and are subject to the same rate of duty as that with which they would be charged if separately imported.—T. D. 27797, G. A. 6509.

(*g*) An invoice item of "commission" which was shown to represent a charge by so-called converters for services to the importers in connection with receiving the goods from the manufacturer and preparing them for shipment to the United States, including dyeing and finishing, was held, so far as the item included the charge for dyeing and finishing, to be a part of the dutiable value, and that in the absence of satisfactory evidence as to the character of the other elements of the item it should be presumed that they also were properly included in the appraised value.—Erlanger *v.* United States (154 Fed. Rep., 949; T. D. 28236), affirming 152 id., 576; T. D. 27874).

DECISIONS UNDER SECTION 7, TARIFF ACT OF MARCH 3, 1883.

(*h*) This section did not take effect until July 1, 1883.—Babson *v.* Robertson (34 Fed. Rep., 203); overruled.

(*a*) This section took effect immediately upon the passage of the act.—Robertson *v.* Bradbury (132 U. S., 491).

(*b*) The plaintiff below entered an importation of goods upon the following invoice:

	Francs.
Bought	8,670.75
Discount for cash on gross amount 2 per cent, 8,760.60	175.30
	8,494.45

Terms cash; if not paid, interest to be added at the rate of 6 per cent. As cash had not been paid, the 2 per cent discount was disallowed by the appraisers. The collector thereupon fixed the value of the goods as of the invoice price of 8,670.75 francs and exacted duty thereon, although the actual market value of the goods in the country of exportation was 8,494.95 francs. *Held*, that the latter sum was also the invoice value and that the duty on the 2 per cent was improperly exacted.—Arthur *v.* Goddard (96 U. S., 145).

(*c*) Charges for "finishing and adornment" of cotton embroideries held dutiable.—T. D. 10680, G. A. 264.

(*d*) The agent of the importer bought at auction sealskins "undressed" or "in salt." He then dyed, dressed, "machined," insured, packed, and shipped them. The cost to the importer was the price paid for the green goods at auction, the auctioneer's commissions, the cost of dressing, dyeing, machining, fire insurance during the process of dressing, interest on the money advanced by the agent, his commissions, and the cost of packing. *Held*, that the brokerage, commissions, and packing are not dutiable value.—Glanz *v.* Spalding (24 Fed. Rep., 20).

(*e*) Prior to March 3, 1883, a collector of customs was required by law to ascertain the dutiable value of imported goods by adding to their cost at the place of production the cost of transporting them to the place of shipment to the United States and of the box or case in which they were shipped. This aggregate was called their price or value "free on board," which, in the absence of fraud, was taken to be their dutiable value. The act of March 3, 1883, repealed this provision. Shortly after this section took effect, and in ignorance of its passage, a shipment of goods produced in Switzerland was made at Antwerp, the consular invoice of which contained in detail the original cost of the goods in Switzerland, the cost of transportation separately stated, and the aggregate "free on board at Antwerp." On their arrival at the port of New York the consignee cabled for a new invoice to conform to the changed law. One was sent, but without a consular certificate. The consignee presented both invoices at the custom-house and asked to use the second as explanatory of the first and to enter the goods at their net value, charges off. The return of the weigher showed a less quantity of goods than that stated in the invoice. The custom-house officers required the importer to enter the goods at their dutiable value according to the first invoice and gave him to understand that that was all he could do. The collector decided, and the Secretary confirmed the decision, that the cost of transportation, etc., was not to be deducted from the dutiable value of the goods and that the duties were to be collected on the quantity as shown by the invoice. *Held*, (1) that the levy after March 3, 1883, on a valuation including the cost of transportation from the place of production to the place of shipment was contrary to law; (2) that under the circumstances the importer was not bound to ask for an appraisement under R. S. 2926; (3) that the collector was not entitled to exact a duty upon a deficiency in weight arising from loss of goods and not from shrinkage; (4) that

the payment of duties under these circumstances was not voluntary.—Robertson *v.* Bradbury (132 U. S., 491).

(*a*) Rice was ground so as to make it dutiable as rice meal. The expense of changiug the goods from one condition to the other is a part of the dutiable value and is not one of the charges made nondutiable by this section.—Bullock *v.* Magone (39 Fed. Rep., 191).

(*b*) Under this section (referring to R. S. 2907) if skeining worsted or mohair yarns is necessary to make them merchantable yarns the cost of skeining is a part of the value of the goods and subject to duty. If skeining is necessary only for convenience in transportation from the producer to the consumer, it is a charge for putting up, preparing, and packing for shipment, and the extra cost of skeining is not to be added to the other cost in computing the duty.—Stephenson *v.* Cooper (C. C.), (44 Fed. Rep., 53).

(*c*) Increasing the valuation made by appraisers to cover the expense of ticketing, taping, or tying up pieces of cloth of the length ordered and placing them ready for shipment is in violation of this section, which repeals preexisting laws upon the subject and provides that certain charges theretofore entering into the computation of value could no longer be considered. Sustaining the Circuit Court.—Magone *v.* Origet (C. C. A.), (70 Fed. Rep., 778).

(*d*) A statute which requires the dutiable value of goods to be reached by adding to the market value of the goods the cost of transportation and other defined charges does not authorize the appraiser to reach the amount of such cost and charges by an estimate or percentage, and an importer who pays duties on an importation thus calculated may, in an action brought to recover such as were illegally exacted, show wherein such estimate or percentage was illegal and excessive.—Robertson *v.* Frank Brothers & Co. (132 U. S., 17).

(*e*) Where an importer has caused rice to be ground before shipment into granules of sufficient fineness to entitle it under the rulings of the Treasury Department to be entered at a lower rate of duty than unground rice, the cost of granulation forms part of the dutiable value of the article and can not be deducted by the importer.—Bullock *v.* Magone (C. C.), (39 Fed. Rep., 191).

(*f*) The cost of cutting cloth into lengths of 10, 15, and 20 yards is a proper element of dutiable value.—T. D. 10481, G. A. 131.

(*g*) Since this act duties can be exacted only upon an appraisement of the market value of the goods per se. Where on the invoice the gross value of the goods is stated, and a deduction made of specific packing charges, and the net amount is then carried out as the market value of the goods per se, an appraisement which simply disallows the charges and adds them again to make dutiable value, or states that they are to be added to the market value, is not an appraisement of the goods per se, but an addition of charges, and does not justify the collector in exacting duty on the value of the goods increased by the amount of such charges.—Morris *v.* Cadwalader (33 Fed. Rep., 243).

(*h*) The evidence showed that the manufacturers were accustomed to sell in a foreign market to others than commission men at a fixed price, including in the price an item which they called commission. The item so charged was the discount which the manufacturers were accustomed to allow commission merchants who purchased direct from them. There was evidence that in buying goods from a concern which was a manufacturer and also a commission house the price of the goods purchased of them was the same as for those of their own manufacture and for similar goods manufactured by others which they were selling on commission. *Held*, that the custom-house officers in appraising the goods should properly include as a part of the actual manufacturing price

the entire sum paid by the importers to the commission men or the manufacturers, no part of which was properly chargeable as commission. 84 Fed. Rep., 151, reversed.—United States *v.* Herrman (C. C. A.), (91 Fed. Rep., 116).

(*a*) In determining the dutiable market value of imported merchandise it is within the authority of the designated officers to inquire into the origin of the disputed items claimed to be commissions and charges and to ascertain whether they are truly such or part of the wholesale price which the importers paid for the merchandise. 59 Fed. Rep., 570, reversed.—United States *v.* Kenworthy (C. C. A.), (68 Fed. Rep., 904).

(*b*) It appearing that certain wool purchased from M. & Son, of Glasgow, for importation by K. & Bro. had previously been sold by other persons to M. & Son and a commission paid by M. & Son upon their purchase, that the price paid by K. & Bro. included said commission, and that they also paid their brokers a commission on their purchase of the wool, the customs officials in determining the dutiable market value of the wool refused to treat the commissions paid by M. & Son in the prior and independent transaction as a "charge" within the meaning of this section and took into consideration the fact that that commission was a part of the price paid for the wool. *Held*, that in the absence of fraud their decision and valuation was final and conclusive. 59 Fed. Rep., 570, reversed.—United States *v.* Kenworthy (C. C. A.), (68 Fed. Rep., 904).

(*c*) Upon the facts so found the commission paid by M. & Son on their prior purchase was not a "charge" to be excluded in ascertaining value.—Id.

(*d*) Additions "prorated" on reappraisement on coverings.—T. D. 10721, G. A. 274.

(*e*) The purpose of this section was to relieve importers from the payment of duty upon the genuine means of preservation of merchandise in course of transportation by removing the duty upon the box, wrappings, or coverings that were usual or necessary in inclosing, protecting, and carrying the goods and imposing a duty amounting to a penalty on packages which were intended for subsequent use.—Winters *v.* Cadwalader (C. C.), (42 Fed. Rep., 405).

(*f*). The effect of this section was to exclude from the estimate of the amount of duties collectible upon imported goods the "charges" specified in R. S. 2907 and 2908, including the value of the usual and necessary sacks, crates, boxes, or coverings of any kind not composed of materials or made in any form designed to evade duties thereon, but used in the bona fide transportation of such goods to the United States. The duties, therefore, for which plaintiffs were liable in respect to the oranges they imported were to be ascertained with reference only to their true and actual market value. That the collector made a reduction of the invoice value of the charges is of no consequence, because such charges were not dutiable items. He did what the law did not authorize him to do, namely, increased the dutiable value of the oranges, although they were invoiced and entered at their true and market value.—Badger *v.* Cusimano (130 U. S., 39, 41).

(*g*) Leather cases containing tumblers and minims were assessed at 100 per cent as unusual coverings and claimed to be free as usual coverings. *Held*, that the cases form a part of the merchandise rather than coverings, and the importer having claimed that they were free the protest is overruled and the assessment stands.—T. D. 13166, G. A. 1587.

(*h*) This section not only repeals R. S. 2907, but positively prohibits the value of the coverings from being estimated as part of the dutiable value, and therefore the value of barrels in which Portland cement is imported can not be added to the wholesale price of the latter as an element of its dutiable value.—Meyers *v.* Shurtleff (23 Fed. Rep., 577).

(*a*) Firearms, caps, and wads were incased in boxes and coverings which were the usual and necessary coverings for them for transportation. The value of the boxes and coverings was included in the invoice value of the goods, and at the time of the entry the importer wrote on the invoice the separate value of the boxes and coverings. *Held*, that duty can not be exacted on the entire invoice value, but must be charged upon the entire invoice less the value of the boxes, coverings, etc.—Tryon *v.* Hartranft (31 Fed. Rep., 443).

(*b*) Cubical blocks capable of being arranged in a series of pictures were imported in a box which contained pictures from which the pictures into which the blocks were arranged, and a similar picture was on the top of the lid. Testimony was given that the picture was placed on the lid to save varnishing it. *Held*, that as the picture alone is used, and it differs in its use in no wise from the pictures contained in the box, the importer is not liable to 100 per cent.—Winters *v.* Cadwalader (C. C.), (42 Fed. Rep., 405).

(*c*) Cheap cups and saucers were imported in paper boxes closed by brass clasps, each box containing only a single pair, wrapped in tissue paper (entered as decorated china under paragraph 125). *Held*, that if said coverings were intended for use only in transportation and for no other use, and were not intended to enhance the value, increase the sale, or facilitate the selling, they were free; otherwise they were dutiable.—Meyer *v.* Cooper (C. C.), (44 Fed. Rep., 55).

(*d*) Where the cartons are of the usual kind known to the trade before the act of 1883 as customarily used for covering and transporting goods, and are intended to accompany them and remain with them in the hands of the retail dealer until the goods are sold to the customer, they are designed for use in the bona fide transportation of goods to the United States within the meaning of this act, and their cost or value is not dutiable.—Oberteuffer *v.* Robertson (116 U. S., 499), reversing 24 Fed. Rep., 852.

(*e*) Under this act the value of the paper cartons or boxes in which hosiery and gloves are packed in Germany, and the cost or value of the packing of the goods in cartons and of the cartons in an outer case, are not dutiable items, either by themselves or as part of the market value of the goods, unless the cartons are of a material or form designed to evade duties thereon or are designed for use other than in the bona fide transportation of the goods to the United States.—Oberteuffer *v.* Robertson (116 U. S., 499).

(*f*) Under this section the appraiser is forbidden to add the value of the usual or necessary boxes or coverings in fixing the value of the goods, provided such boxes or coverings are only designed for use in the transportation of goods to the United States. If the value of the boxes be added without finding other design, the appraisement and the liquidation based upon it will be void, and that defense will be available to the importer. "Use in the transportation to the United States" includes transportation to the consumer so long as the boxes are not broken. But the appraiser is authorized to inquire into the design of the boxes or coverings, and if he finds them designed for other than transportation uses his findings and the liquidation based upon it can not be reviewed in a suit to enforce the payment of the duties, but only in a suit by the importer against the collector to recover duties paid.—United States *v.* Thurber (28 Fed. Rep., 56).

(*g*) In no case is the value of the covering to be added to the value of the goods. If dutiable at all, the covering is dutiable at 100 per cent, without regard to the rate of duty on the goods.—Id.

(*h*) Safety matches were imported put up in small boxes, each having a prepared surface convenient for lighting the matches. The appraiser raised the in-

voice value of the goods by the amount of the value of the boxes "to make market value in marketable coudition," and duties on the whole were liquidated at 35 per cent, the rate on the matches. The importer had paid the correct amount on the matches as invoiced. This suit brought for the duty on the added value. The Government contended that the liquidation was final and conclusive and could not be questioned in this action. *Held*, that if the appraiser added the cost of the boxes to make market value of the matches and boxes together, without any inquiry or finding whether the boxes were for any other use than transportation to the United States, his act was contrary to the statute and in excess of power and the appraisement and liquidation were void. Under such instruction the jury found for the defendant.—United States *v.* Thurber (28 Fed. Rep., 56).

(*a*) Boxes containing safety matches and parlor matches, being of use in the bona fide transportation of the matches, are free although the boxes are put to a use otherwise than in the transportation. T. D. 11862, G. A. 853; T. D. 10333, G. A. 54, and 18 Opin. Atty. Gen., 510, overruled.—Rosenstein *v.* Magone (34 Fed. Rep., 120); Magone *v.* Rosenstein (142 U. S., 604).

(*b*) Paper violin cases invoiced separately from the violins, though packed together, are dutiable as paper boxes and are not subject to the additional duty of 100 per cent.—T. D. 10223, G. A. 1.

(*c*) Violin cases held to be usual coverings.—T. D. 10320, G. A. 41.

(*d*) Coverings for silk goods held not dutiable.—T. D. 10327, G. A. 48.

(*e*) Cases for barometers held to be usual coverings.—T. D. 11868, G. A. 859; T. D. 10325, G. A. 46.

(*f*) Boxes containing dominoes held to be usual coverings.—T. D. 11868, G. A. 859.

(*g*) Cases containing pipes held to be usual coverings.—T. D. 10248, G. A. 26.

(*h*) Boxes containing pencil leads held to be usual coverings.—T. D. 11867, G. A. 858.

(*i*) Coverings for telescopes held to be usual coverings.—T. D. 10325, G. A. 46; T. D. 11868, G. A. 859.

(*j*) Coverings for magic lanterns, reading glasses, and compasses held to be usual.—T. D. 10325, G. A. 46.

(*k*) Coverings for mathematical instruments held to be usual.—T. D. 10325, G. A. 46; T. D. 10327, G. A. 48.

(*l*) If coverings are dutiable at all, they are dutiable at 100 per cent, without regard to the rate levied on the goods.—T. D. 10574, G. A. 224.

(*m*) Cases for opera glasses held to be usual coverings.—T. D. 11868, G. A. 859; T. D. 11871, G. A. 862.

(*n*) Paraffin match boxes are usual coverings.—T. D. 11862, G. A. 853.

(*o*) Leather cases for opera glasses, telescopes, etc., held to be usual coverings.—T. D. 11697, G. A. 802.

(*p*) Leather cases containing watches held to be usual coverings.—T. D. 13171, G. A. 1592.

(*q*) Leather case for aneroids, Abney levels, and cliuometers held not to be usual coverings.—T. D. 12346, G. A. 1118.

(*r*) Leather cases for dissecting microscopes, wide-angle lenses, Ruhmkorff coils, railroad lenses, and pocket barometers held to be the usual but not necessary coverings and to be dutiable.—T. D. 12335, G. A. 1107.

(*a*) Leather cases containing combs are dutiable as coverings for use other than in the transportation of goods, at 100 per cent, and not at the rate for the combs.—T. D. 10574, G. A. 224.

(*b*) Certain violin cases held dutiable at 100 per cent.—T. D. 10251, G. A. 29.

(*c*) Violin cases worth from $17 to $22 each are prima facie extraordinary and unusual coverings.—T. D. 10488, G. A. 138.

(*d*) Confectionery boxes of bright metal about 1⅝ inches long, three-fourths of an inch wide, and three-eighths of an inch deep, with sliding top, the boxes equaling or exceeding the contents in value, are dutiable as unusual coverings.—T. D. 12320, G. A. 1092.

(*e*) Boxes for safety matches, safety flaming matches, and parlor paraffin matches are dutiable as unusual coverings at 100 per cent.—T. D. 10333, G. A. 54; T. D. 11862, G. A. 853; overruled, Rosenstein *v.* Magone (34 Fed. Rep., 120); Magone *v.* Rosenstein (141 U. S., 604).

(*f*) Bottles containing olive oil (dutiable under paragraph 44, act of 1890) are articles of imported merchandise and subject to the provisions of this section.—T. D. 12226, G. A. 1040.

(*g*) The customary packages in which biscuit were imported were in tin boxes on which it was not unusual to employ more or less ornamentation. The testimony was that crackers in ornamental boxes sold for more than those in plain. *Held*, that if ornamental boxes enhanced the value and increased the facilities for the sale of the crackers contained therein, then they had a use independent of their employment in the importation of merchandise and were dutiable at 100 per cent.—Martindale *v.* Cadwalader (C. C.), (42 Fed. Rep., 403).

(*h*) Tin cans containing lobsters imported from Prince Edward Island and from Halifax, Nova Scotia, are subject to duty under the act of February 8, 1875, section 4, clause 6 (18 Stat., 307). Section 7 of the act of 1883 has no reference to the special duty imposed upon tin cans containing fish.—Russell *v.* Worthington (23 Fed. Rep., 248).

(*i*) Glass bottles containing ale and porter advanced from 7 to 9 pence and additional duty assessed.—T. D. 10641, G. A. 225.

DECISIONS UNDER EARLIER STATUTES PERTAINING TO SAME SUBJECT-MATTER.

(*j*) Where wool was baled up before it was purchased the words "market value" in the act of 1842 include the cost of coverings as well as the goods.—Harding *v.* Whitney (4 Cliff., 96; 11 Int. Rev. Rec., 103; 11 Fed. Cas., 496).

(*k*) Where the price paid for the merchandise included the box, package, or covering, the appraisers ascertain the actual market value or wholesale price of the merchandise, in the condition as purchased at the time, in the principal markets of the country from which the same was imported. Charges for baling or covering in such cases are not added, because they are included in the purchase as part of the merchandise.—Id.

(*l*) The act of May 29, 1830 (4 Stat., 49), fixed the duty on molasses at 5 cents a gallon. Section 7 of the act of July 14, 1832 (4 Stat., 583, 591), directed that goods should be appraised at their actual value at the time of purchase and place of exportation. The compromise act of March 2, 1833 (4 Stat., 635), directed that in all cases where duties imposed on foreign imports should exceed 20 per cent on the value thereof one-tenth of such excess

should be deducted biennially. Molasses having been imported under these acts the collector fixed the duty as follows:

Duty on 36,031 gallons at 5 cents per gallon		$1,801.55
Value including packages, etc	$6,309.00	
Twenty per centum thereon	932.76	
Excess at 5 cents per gallon	539.75	
Deduct four-tenths of this excess		215.90
Net duty		1,585.65

The importer's method of calculation was as follows:

Duty on 36,031 gallons at 5 cents per gallon		$1,801.55
Value excluding packages, etc	$4,663.82	
Twenty per centum thereon	932.76	
Excess at 5 cents per gallon	868.79	
Deduct four-tenths of this excess		347.51
Net duty		1,454.04

Held, that the cost of the packages in which the molasses was contained formed a proper item of its value on which to calculate the 20 per cent.—United States *v.* Clement (Crabbe, 499; 25 Fed. Cas., 461).

(*a*) But if, in addition to including the value of the packages in that of the molasses, a separate duty had been charged on them it would have been wrongly imposed.—Id.

(*b*) By a proper construction of section 17 of the act of August 30, 1842 (5 Stat., 548), and the act of March 3, 1851, a commission should in all cases be added to the invoice value, although in fact no commission was paid and although it is not customary for importers of the article in question to pay any commission.—Norcross *v.* Greeley (1 Curt., 114; 15 Law Rep., 149; 29 Hunt Mer. Mag., 203; 18 Fed. Cas., 301).

(*c*) Where the rate of commission added by the collector is that prescribed by the Secretary as the usual one, it is incumbent upon the merchant to show that it is higher than the rate usually paid when any commission is paid.—Id.

(*d*) The rate of commissions must be ascertained in the same manner as the value of the goods, and a collector has no authority, even under instructions from the Treasury Department, to charge an arbitrary rate of commissions (under act of 1842).—Munsell *v.* Maxwell (3 Blatchf., 364; 17 Fed. Cas., 999).

(*e*) Commissions on importations from continental Europe can not be charged for in excess of 2 per cent, except that commissions on importations from Paris may be charged at the rate of 3 per cent.—Benkard *v.* Schell (5 Int. Rev. Rec. (1867), 3; 3 Fed. Cas., 192).

(*f*) Where the usual charges for commissions on goods purchased in China was 2 per cent, it was erroneous for the custom-house to increase the charges for commissions.—Riess *v.* Redfield (4 Blatchf., 381; 18 How. Prac., 87; 20 Fed. Cas., 774).

(*g*) A charge of commissions "at the usual rate" forms part of the dutiable value. This charge must be made whether the importer has paid any commissions or not, and a charge for commissions at a rate higher than the usual rate can not be made even though the importer has paid a higher rate.—Hutton *v.* Schell (6 Blatchf., 48; 7 Int. Rev. Rec., 84; 12 Fed. Cas., 1095).

(*h*) The market value at the port of exportation is (in 1859) to be taken as the price of the goods, and where a purchaser has had a discount allowed

him on his purchase he is not entitled to have such discount deducted from the invoice value.—Riess *v.* Redfield (4 Blatchf., 381; 18 How. Prac., 87; 20 Fed. Cas., 774).

(*a*) An invoice of Irish linens (1853) as entered carried out the prices in gross, with a credit underwritten, "Deduct discount allowed for cash, 7½ per cent." The invoice, with the allowance of such discount, gave the true market value of the linens. The appraisers found the invoice to be correct as made out and did not appraise the linens according to their judgment, but, in obedience to circular instructions from the Secretary of October 29, 1847, and August 7, 1848, valued them at the invoice price less a discount of 2½ per cent, and duties were exacted on the remaining 5 per cent. The usage of the trade was to make up invoice prices of linens at nominal prices and reduce those to the true market value by discounts and rebatements. *Held*, that under the usage proved the sum to which an invoice was reduced by the rebatement, and not its gross sum, must be regarded as representing the real invoice price.—Gray *v.* Lawrence (3 Blatchf., 117; 10 Fed. Cas., 1031).

(*b*) The Secretary had no legal power to direct the judgment of the appraisers in valuing goods or adding to or subtracting from the charges in the invoices for the purpose of determining market value, and the increase of the invoice in the manner in which it was done was without authority of law.—Id.

(*c*) The statement in an invoice of goods that 2½ per cent will be deducted for cash payment will not authorize a corresponding deduction in the valuation on which duties shall be assessed.—Ballard *v.* Thomas (19 How., 382).

(*d*) The plaintiff is not entitled to recover the duty levied on charges frais jusqu'à bord (charges and commissions to the merchant who received the merchandise at Havre and put it on board ship).—Bartels *v.* Schell (16 Fed. Rep., 341); Bartels *v.* Redfield (16 Fed. Rep., 336).

(*e*) Whether the commission, which is to be added as a dutiable charge, is to be cast on the foot of the invoice, with or without the addition of the charges, depends on usage and is not fixed by law.—Warren *v.* Peaslee (2 Curt., 231; 29 Fed. Cas., 280).

(*f*) The weight of boxes, cases, or packages in which goods are imported is not the subject of appraisement within the meaning of section 8, act of 1846.—Wilson *v.* Maxwell (2 Blatchf., 316; 30 Fed. Cas., 147).

(*g*) Where the appraisers did not raise the invoice value, but added thereto an arbitrary and fictitious charge for export duty at the port of exportation, such addition was erroneous.—Riess *v.* Redfield (4 Blatchf., 381; 18 How. Prac., 87; 20 Fed. Cas., 774).

(*h*) Where the question was of the appraisement of concentrated molasses, the appraisers were right in assessing it at its market value where produced, as affected by an export duty, whether that duty was paid in this case or not.—Belcher *v.* Linn (24 How., 508).

(*i*) Lemons taken on board at San Remo, and the freight on them from San Remo to Genoa was added to the dutiable charges, increasing the invoice value more than 10 per cent, an additional duty of 20 per cent was imposed. The addition by the appraisers of the freight between San Remo and Genoa was, under the circumstances of this case, illegal.—Vaccari *v.* Maxwell (3 Blatchf., 368; 28 Fed. Cas., 862).

(*j*) Blankets were purchased at Leeds for less than 75 cents each, sent to Liverpool, and exported to the United States. The charges for transporting them to Liverpool, added to the original price, would make the cost at the

place of shipment greater than 75 cents each. *Held*, that, under act of July 14, 1832 (4 Stat., 583), section 2, clause 2, the cost of transportation to Liverpool must be taken into account in estimating the value, and that the blankets are dutiable at 5 per cent.—Hoffman *v.* Williams (Taney, 69; 12 Fed. Cas., 306).

(*a*) Expenses of transportation from Paris to Havre to get the merchandise on shipboard are (in 1855) dutiable charges.—Warren *v.* Peaslee, (2 Curt., 231; 29 Fed. Cas., 280).

(*b*) Sugars transported from Cuba to Halifax and then imported. *Held*, that under the act of 1842 the duties were to be assessed upon the market value of the sugars in Cuba at the time they were shipped from Halifax, with the addition of the usual charges at Halifax. Freight from Cuba to Halifax is not to be added.—Barnard *v.* Morton (1 Spr., 186; 2 Fed. Cas., 840).

(*c*) The plaintiff entered into a contract with T. & Co. for the transportation of iron from Wales to the United States, in pursuance of which contract T. & Co. employed coasting vessels to bring it from Wales to Liverpool, where it was transshipped on board their packets to Boston. *Held*, that the cost of transportation from Wales to Liverpool is not a dutiable charge which can be added to the market price.—Forman *v.* Peaslee (21 Law Rep., 273; 9 Fed. Cas., 452).

(*d*) Where merchandise was shipped from Smyrna to the United States via Liverpool, where it was to be and was transferred to another vessel, it was held that an estimated freight from Smyrna to Liverpool could not be added to the market value and charges at Smyrna to make up the dutiable value under the act of March 3, 1851. In such a case Smyrna and not Liverpool is the place from whence the merchandise is imported into the United States.—Gant *v.* Peaslee (2 Curt., 250; 9 Fed. Cas., 1143).

(*e*) Where merchandise was shipped from Canton to the United States via Manila, where it was to be and was transshipped and a separate freight paid to Manila, the charge for freight could not be added to the market value at Canton as one of the dutiable charges, but all charges incurred at Manila (porterage, coolie hire, duties paid to the custom-house, and commissions to Manila forwarding agents) should be added as dutiable charges.—Millar *v.* Millar (2 Curt., 256; 17 Fed. Cas., 289).

(*f*) A cargo of goods was shipped from Canton to London, thence to New York. The freight from Canton to London was added as part of the dutiable value. *Held*, that this charge was not authorized.—Grinnell *v.* Lawrence (1 Blatchf., 346; 19 Hunt Mer. Mag., 533; 11 Fed. Cas., 54).

(*g*) *Held*, also, that even if this freight were a proper charge it would form no part of the "appraised value" of the goods and its addition would not authorize the imposition of the 20 per cent penalty under the act of July 30, 1846, section 8.—Id

(*h*) Additions to the market value of railroad iron of freight and transportation charges from Wales to London to Liverpool are illegal where it appears that the Welsh sales are free on board.—Bliss *v.* Redfield, Same *v.* Schell, Crook *v.* Bronson, Same *v.* Redfield (17 Leg. Int., 373; 3 Fed. Cas., 714).

(*i*) Sea freight is not a dutiable charge.—Id.

(*j*) Freight and transportation from the port of shipment is not a dutiable charge under the act of 1857.—Benkard *v.* Schell (5 Int. Rev. Rec. (1867), 3; 3 Fed. Cas., 192).

(*k*) The additional charges authorized to be added to the appraised value may be added by the appraisers with the sanction of the collector. Cost of

transportation from the interior to the place of exportation is not included in charges under the act of March 3, 1851.—Gibb *v.* Washington (1 McAll, 430; 10 Fed. Cas., 288).

(*a*) Where wool the growth and product of Buenos Ayres was purchased there for transportation to New York, but on account of the blockade of Buenos Ayres was transported in lighters to Montevideo and shipped thence to New York, *held* that the costs and charges of such transportation from Buenos Ayres to Montevideo could not be added as a part of the dutiable value of the goods.—Wilbur *v.* Lawrence (2 Blatchf., 314; 29 Fed. Cas., 1188).

(*b*) There is nothing in the act of March 3, 1851 (9 Stat., 629), which justifies a collector in requiring an importer to add to his invoice, as forming part of the dutiable value, charges for inland or coastwise transportation, whether by land or water, from the place of its production or manufacture to another place, before it leaves its foreign port of shipment for the United States.—Hutton *v.* Schell (6 Blatchf., 48; 7 Int. Rev. Rec., 84; 12 Fed. Cas., 1095).

(*c*) When the railroad company hauled the property to its station free of charge, no forfeiture ensued for not adding (under R. S. 2907) the expense usually incurred for that service.—United States *v.* Two Thousand One Hundred and Seventeen Bushels of Malt (8 Fed. Rep., 224).

(*d*) Internal transportation charges for getting the goods from the place of manufacture to the place of shipment, even if not dutiable elements of market value, become a part of the entered value when they are included in the entry as a part of the market value, because that is thought to be the best way, without indicating that such inclusion was objected to. In such case the charges form an indisputable part of the entered value, which the collector can not reduce.—Vantine *v.* United States (C. C.), (91 Fed. Rep., 519).

(*e*) Under R. S. 2907 and the act of June 22, 1874, section 14 (18 Stat., 186, 189), as construed by the Treasury Department for many years without any attempt to change it or until now to question its correctness, goods imported into the United States from one country, which in transportation to the port of shipment pass through another country, are not subject to have transportation charges in passing through that other country added to their original cost in order to determine their dutiable value.—Robertson *v.* Downing (127 U. S., 607).

(*f*) In calculating the duties under section 4, act of April 20, 1818, on ad valorem goods, the actual cost is to be taken, including all charges except commissions, outside packages, and insurance.—United States *v.* May (3 Mason, 98; 26 Fed. Cas., 1224).

(*g*) If the importer actually pays commissions, the charge is excepted.—Id.

(*h*) Nor is it any objection that an agent of the importer makes him debtor for the goods in the invoice as bought of the agent if in fact he has acted only as agent for the owner in the purchase.—Id.

(*i*) The expense of sacks in which salt is packed for importation from Liverpool is embraced under the words "all costs" and is to be added to the market value to ascertain dutiable value.—Barnard et al. *v.* Morton (1 Curt., 404; 2 Fed. Cas., 837).

(*j*) Where silks were shipped from China to New York by way of London, held that the value of the silks in the country of production, with the expenses of charges, commissions, etc., which accrued prior to their being put on shipboard at the place of exportation, constituted their dutiable value, and that the expense and freight of conveying the goods from China to London formed no part of such value.—Griswold *v.* Maxwell (3 Blatchf., 145; 11 Fed. Cas., 67).

(*a*) The actual market value or wholesale price of the merchandise subject to ad valorem duty, or where the duty was based upon or regulated by the value of the square yard or of any specific quantity of the same, was required to be ascertained as it was in the principal markets of the country from which it was imported and at the time it was purchased, and that there should be added thereto, as the true value upon which the duties should be assessed, all costs and charges except insurance, but including a charge for commissions.—Harding *v.* Whitney (4 Cliff., 96; 11 Int. Rev. Rec., 103; 11 Fed. Cas., 496).

(*b*) The same provision was incorporated in the act of March 3, 1851, except that the actual market value or wholesale price of the merchandise under the latter act was to be ascertained at the period and place of exportation.—Id.

(*c*) The additional charges authorized by law to be added to the appraised value may be made by the appraisers with the sanction of the collector.—Gibb *v.* Washington (1 McAll 430; 10 Fed. Cas., 288).

(*d*) A charge for "costs and charges" must include those actually paid aud nothing more, aud it is not lawful to insert an arbitrary estimate.—Hutton *v.* Schell (6 Blatchf., 48; 7 Int. Rev. Rec., 84; 12 Fed. Cas., 1095).

(*e*) Lemons and oranges were bought in bulk in Sicily at certain rates per thousand and afterwards wrapped one by one and packed in boxes furnished by the purchaser. Under this act the dutiable value of imported merchandise is the actual market value or wholesale price at the port of exportation in the principal markets of the country from which the same was exported, without any addition for commissions, brokerage, costs of transportation, or other like costs in placing the goods on shipboard.—Cobb *v.* Hamlin (3 Cliff., 191; 8 Int. Rev. Rec., 121; 5 Fed. Cas., 1128).

(*f*) Where goods are purchased in bulk and subsequently put into packages, boxes, or coverings by the buyer for convenience of preservation, a market value does not include such packing.—Id.

(*g*) Under the act of 1832 the charges and expenses at the place of exportation, which, by section 15, in computation of ad valorem rates of duty form no part of the actual value, are not to be taken in determining the value of wool with the view of ascertaining whether it is dutiable.—Armstrong *v.* Hoyt (5 Hunt Mer. Mag., 76; 1 Fed. Cas., 1142).

(*h*) Under the act of March 3, 1857, section 5, it is not necessary that the importer should appeal from the decision of the collector requiring the addition to the invoice of illegal charges for inland freight and commissions and costs and charges in order to prevent such decision from being final.—Hutton *v.* Schell (6 Blatchf., 48; 7 Int. Rev. Rec., 84; 12 Fed. Cas., 1095).

(*i*) It will be presumed in the absence of testimony that when an importation of wool was appraised at its invoice value such appraisement did uot include the charges on the wool at the port of exportation when the invoice contained the amount and cost of the wool separate from such charges.—Saxonville Mills *v.* Russell (1 Fed. Rep., 118).

Sec. 20. [As amended by the acts of October 1, 1890 (26 Stat., 567), and December 15, 1902 (32 Stat., 753).] Any merchandise deposited in bond in any public or private bonded warehouse may be withdrawn for consumption within three years from the date of original importation, on payment of the duties and charges to which it may be subject by law at the time of such withdrawal: *Provided*, That the same rate of duty shall be collected thereon as may be imposed by law upon like articles of merchandise imported at the time of the withdrawal: *And provided further*, That nothing herein shall affect or impair existing provisions of law in regard to the disposal of perishable or explosive articles.

DECISIONS UNDER SECTION 20, ACT OF JUNE 10, 1890.

(*a*) The act of June 10, 1890, repeals R. S. 2970; and the duties on goods withdrawn after the act of June 10, 1890, went into effect, though deposited before, are those only which are imposed by section 20, act of June 10, 1890.—Schmid *v.* United States (C. C.), (66 Fed. Rep., 744).

(*b*) By virtue of the proviso incorporated into this section by the act of December 15, 1902 (32 Stat., 753), sugars imported from Porto Rico and stored in bonded warehouse April 4, 1899, while Porto Rico was still the property of Spain, and withdrawn on May 6, 1899, after the island had been ceded to the United States, are free of duty.—Mosle *v.* Bidwell (130 Fed. Rep., 334; T. D. 25276), reversing 119 Fed. Rep., 480.

(*c*) The amendment to this section embodied in the act of December 15, 1902, held, after examining the history of the legislation of the committee of Congress having it in charge, to be declaratory of the meaning of the original statute.—Ibid.

(*d*) Sugars imported from Porto Rico after the cession of the island to the United States and placed in bonded warehouse prior to the enactment of the act of April 12, 1900 (31 State., 77), and not withdrawn until after said act took effect, are dutiable under its provisions, although they were nondutiable when they were imported.—De Pass *v.* Bidwell (124 Fed. Rep., 615).

(*e*) Merchandise from Porto Rico which was nondutiable when it was imported and placed in bonded warehouse in September, 1899, was not withdrawn until after the act of April 12, 1900, imposing duty on articles imported from Porto Rico, had taken effect. In this case the court held the goods to be free of duty.—Bidwell *v.* Levi (147 Fed. Rep., 225; T. D. 27411), affirming T. D. 26803.

(*f*) Imported merchandise in possession of the Government awaiting liquidation and prior to the issuance of a permit of delivery is constructively in a bonded warehouse within the meaning of this section, and while the right to duty attaches at the date of entry the rate of duty is that in effect on the day the Government's custody over the merchandise ceases and the importer's begins.—Hartranft *v.* Oliver (125 U. S., 525); T. D. 25860, G. A. 5870.

(*g*) The provision herein, as to merchandise withdrawn from bonded warehouse, that "the same rate of duty shall be imposed thereon as many be imposed by law upon like articles imported at the time of withdrawal," refers to the rate of duty rather than to the weight of the merchandise.—United States *v.* Falk (204 U. S., 143; T. D. 27832), reversing Falk *v.* United States (146 Fed. Rep., 484; T. D. 27036) and affirming 145 id., 574; T. D. 25976, and abstract 1616 (T. D. 25337) followed; T. D. 27933, G. A. 6545.

(*h*) The provision herein subjecting merchandise withdrawn from bonded warehouse to the rate of duty in force "at the time of such withdrawal" means the rate applicable when the withdrawal takes place and not that applicable at the time of the liquidation of the withdrawal entry. 144 Fed. Rep., 563 (T. D. 27261), and T. D. 25914, G. A. 5885, affirmed.—Franklin Sugar Refining Company *v.* United States (202 U. S., 580; T. D. 27412).

(*i*) In the matter of merchandise in bonded warehouse where duties are paid upon the merchandise and the permits issued for its removal have been delivered to the storekeeper, the merchandise is "withdrawn for consumption" within the meaning of this section and is subject to duties as of that time, regardless of whether it continued in the warehouse in the manual custody of the Government.—Ibid.

Sec. 21. That in all suits or informations brought, where any seizure has been made pursuant to any act providing for or regulating the collection of duties on imports or tonnage, if the property is claimed by any person, the burden of proof shall lie upon such claimant: *Provided*, That probable cause is shown for such prosecution, to be judged of by the court.

Sec. 22. That all fees exacted and oaths administered by officers of the customs, except as provided in this act, under or by virtue of existiug laws of the United States, upon the entry of imported goods and the passing thereof through the customs, and also upon all entries of domestic goods, wares, and merchandise for exportation, be, and the same are hereby, abolished; and in case of entry of merchandise for exportation, a declaration in lieu of an oath shall he filed, in such form and under such regulations as may be prescribed by the Secretary of the Treasury; and the penalties provided in the sixth section of this act for false statements in such declaration shall be applicable to declarations made under this section: *Provided*, That where such fees, under existing laws, constitute, in whole or in part, the compensation of any officer, such officer shall receive, from and after the passage of this act, a fixed sum for each year equal to the amount which he would have been entitled to receive as fees for such services during said year.

DECISIONS UNDER SECTION 22, ACT OF JUNE 10, 1890, AND OTHER DECISIONS RELATIVE TO FEES AND CHARGES FOR SERVICES.

(*a*) Fees for permits, owners' oaths, certificates, etc., paid prior to August 1, 1890 (under R. S. 2654), are authorized.—T. D. 10328, G. A. 49.

(*b*) Charges for weighing and gauging under R. S. 2920 are not abolished by the act of June 10, 1890, section 22.—T. D. 10385, G. A. 76.

(*c*) Where the invoice or entry does not show the weight, or quantity, or measure of merchandise, and it is weighed, gauged, or measured under R. S. 2920, the fees therefor are not abolished.—T. D. 10503, G. A. 153.

(*d*) Imported merchandise is weighed to ascertain the duty to which it is subject according to its weight, and this is done at the expense of the Government. Merchandise exported is weighed to ascertain the amount of drawback, and this is done at the expense of the owner and for his benefit. Imported merchandise is gauged to ascertain the duty per gallon and at the expense of the Government. Exported merchandise is gauged to ascertain drawback, and this is for the benefit of the owner and at his expense. These fees are not abolished.—T. D. 10503, G. A. 153.

(*e*) Fees for gauging rum exported to Africa were properly exacted. The fact that the Government had no interest in it for drawback purposes is not material. R. S. 334, 335, and 3812, relating to statistics, is sufficient to show that the rum was gaugeable.—T. D. 13554, G. A. 1826.

(*f*) Weighers and gaugers fees are abolished.—T. D. 15968, G. A. 2992.

(*g*) Weighers and gaugers fees authorized by R. S. 3023 and 3024 are abolished.—T. D. 15998, G. A. 3022.

(*h*) The expense of measuring certain laces exacted under R. S. 2920 and article 49 held to have been properly exacted.—T. D. 13556, G. A. 1828.

(*i*) The charges for weighing and gauging merchandise entered for export originally provided by acts of July 26, 1866 (14 Stat., 289), and March 2, 1866 (14 Stat., 470), and afterwards embodied in sections 3023 and 3024, R. S., were fees, and as such were abrogated by section 22, act of 1890.—United States *v.* Jahn (65 Fed. Rep., 792), reversing T. D. 10246, G. A. 24.

(*j*) The fees for receiving manifests of each railroad car under R. S. 4382, paragraph 24, are abolished. T. D. 10247, G. A. 25, overruled.—T. D. 16292, G. A. 3121.

(*a*) Fees for certifying copy of outward manifest (20 cents) and for port certificate of domestic merchandise (20 cents) are abolished by section 22, act of June 10, 1890. Fees for clearing of foreign vessel for foreign port ($2.50), bill of health (20 cents), and charges for cording and sealing merchandise for transportation in bond across the United States under articles 444 and 445, Customs Regulations, 1892 (per package 8 cents), are not fees which are incidental to the entry of goods, or of domestic goods for exportation, or of passing same through the custom-house, and are not abolished.—T. D. 16581, G. A. 3277.

(*b*) Protest against the exaction of storage charges of 2 cents a box per month on 154 boxes of tin withdrawn from the Government warehouse in St. Louis overruled.—T. D. 14516, G. A. 2327.

(*c*) Reasonable charges for storage and labor at the port of New York are not prohibited by section 22, act of June 10, 1890. Two days, excluding legal holidays, is a reasonable time to allow importers to remove goods from warehouse.—T. D. 15476, G. A. 2825.

(*d*) Charges for storage, labor, and drayage incurred in handling merchandise entered on pro forma invoice and conveyed to the public store under R. S. 2926 are not abolished by section 22, act of June 10, 1890.—T. D. 16573, G. A. 3269.

(*e*) The merchandise was dutiable under paragraph 283, act of 1894, according to the value per pound. The invoice failed to specify weight. The protest was against the exaction of storage. *Held*, that same was properly exacted.—T. D. 17569, G. A. 3660.

(*f*) Where an importer chooses to enter goods of less value than $100, without a certified invoice, charges for cartage to the appraiser's stores and for storage and labor at such stores may properly be exacted.—Kennedy *v.* Magone (C. C.), (41 Fed. Rep., 768).

(*g*) A reasonable charge for the services of a competent analytical chemist in making a reexamination of imported opium to test the percentage of morphine may be exacted of the importer.—T. D. 18233, G. A. 3943.

(*h*) The charge of 20 cents for an official certificate given by the collector as to the weight of merchandise returned by the weigher, issued at the request and solely for the convenience of the applicant, is properly exacted under R. S. 2654 (ninth subdivision) and was not abolished.—T. D. 19946, G. A. 4242.

(*i*) A vessel enrolled and licensed for the coasting and foreign trade on the northern frontier (R. S. 4318–4319), which clears at an American port, touches at an intermediate Canadian port, and thence immediately enters at an American port of destination (both American ports being in the same collection district), is liable to pay the fee for entry provided by R. S. 4382, for vessels "direct from a foreign port."—T. D. 18230, G. A. 3940.

(*j*) Steamer bound to Philadelphia was towed into port at New York in distress and repaired, bond being given and hatches not opened. *Held*, that the charge of twenty-three days overtime for an inspector at $4 per day was not authorized.—T. D. 12973, G. A. 1524.

(*k*) Charges of overtime of discharging officers is limited to vessels laden with coal and salt, and the Secretary has no authority to include (article 127, Regulations of 1892) vessels laden with similar bulky articles.—T. D. 13891, G. A. 2044.

(*l*) Vessel permitted to discharge logwood at Flushing, Long Island, and importer charged, under act of June 26, 1884, section 29 (23 Stat., 59, 60),

with mileage and per diem of inspector. *Held*, that the importer is chargeable with this expense.—T. D. 15577, G. A. 2837.

(*a*) The collector at Astoria, at which vessels bound for Portland are compelled to stop, can not charge the master for the expenses of an inspector placed on board where the cargo has been bonded and arrives under seal. Where, however, a vessel, although bonded, arrives at Astoria with open hatches and stores unsealed, the collector is authorized to place an inspector on board at the expense of the master.—T. D. 21818, G. A. 4610.

(*b*) The per diem charges of the Government inspectors for overtime in discharging vessels are properly computed upon the basis that the working days of a vessel (29 Stat., 115) are to run from the date of the entry of the vessel and not from the day of designating the final port of discharge (27 Stat., 41).—T. D. 18229, G. A. 3939.

(*c*) Lumber entered for rewarehouse and withdrawn for exportation. The collector kept it (T. D. 9732) at the expense of the owner. *Held*, that this expense was not an illegal exaction.—T. D. 15026, G. A. 2603.

(*d*) Reasonable charges for storage and labor at the port of New York are not prohibited by section 22, act of June 10, 1890. Two days, excluding legal holidays, is a reasonable time to allow importers to remove goods from warehouse.—T. D. 15476, G. A. 2825.

(*e*) Charges for storage, labor, and drayage incurred in handling merchandise entered on pro forma invoice and conveyed to the public stores under R. S. 2926 are not abolished by section 22, act of June 10, 1890.—T. D. 16573, G. A. 3269.

(*f*) Certain charges for storage held not authorized where the provisions for entry on pro forma invoice are followed.—T. D. 18738, G. A. 4051.

(*g*) An entry made in good faith and upon a straight invoice, i. e., an invoice describing the contents of each and every package, giving its value and all particulars (both invoice and entry complying with all formal requirements of law), is not made an incomplete entry or an entry without specifications of particulars within the meaning of R. S. 2926, by an undervaluation. *Held*, accordingly, that certain charges for drayage and storage on undervalued merchandise so entered were illegally exacted.—T. D. 22111, G. A. 4684.

(*h*) Certain storage charges at Laredo, Tex., on goods from New Orleans destined for Mexico held to be authorized under article 803 (1892).—T. D. 13695, G. A. 1933.

(*i*) The act of May 1, 1876 (19 U. S. Stat., 49), modifies all other acts with reference to the entry of packed packages and legalizes an otherwise incomplete entry when made in substantial compliance therewith. The fee charged by the collector of the port of New York upon the clearance of a packed package is not a charge for the removal or storage of merchandise, but is a fee charged for rendering special services incident to the administration of the act of May 1, 1876. There is no authority of law for charging this fee; hence the same is illegal. T. D. 27962, G. A. 6552, affirmed without opinion.—United States *v.* American Express Company (154 Fed. Rep., 996; T. D. 28285).

Sec. 23. [As amended by the act of May 17, 1898, 30 Stat., 417; T. D. 19381.] That no allowance for damage to goods, wares and merchandise imported into the United States shall hereafter be made in the estimation and liquidation of duties thereon, but the importer thereof may, within ten days after entry, abandon to the United States all or any portion of goods, wares and merchandise included in any invoice and be relieved from the payment of the duties on the portion so abandoned. Provided, that the portion so abandoned shall amount to 10 per cent or over of the total value or quantity of the invoice, and the prop-

erty so abandoned shall be sold by public auction or otherwise disposed of for the account and credit of the United States under such regulations as the Secretary of the Treasury may prescribe. All merchandise so abandoned by the importer thereof shall be delivered by such importer at such place within the port of arrival as the chief officer of customs may direct, and on the failure of the importer to comply with the directions of the collector in this respect the abandoned merchandise shall be disposed of by the collector at the expense of such importer.

DECISIONS UNDER SECTION 23, ACT OF JUNE 10, 1890.

(*a*) Damage allowance to tin refused.—T. D. 10415, G. A. 106.

(*b*) Damage allowed on almonds imported prior to August 1, 1890, under R. S. 2927.—T. D. 10463, G. A. 113.

(*c*) Window and polished plate glass imported and entry completed prior to July 31, 1890. *Held*, that this section has no application and damage should be allowed under R. S. 2927.—T. D. 10750, G. A. 303.

(*d*) No allowance can be made for damages on account of decayed oranges.—T. D. 11997, G. A. 910.

(*e*) One hundred head of cattle imported from Montreal, and that number embraced in warehouse and exportation entry at Boston and bond given for landing in Liverpool. Two were dead on arrival at Boston, 10 died while waiting shipment, 3 crippled were slaughtered, and only 85 shipped to Liverpool. No entry for consumption was made at Boston and no abandonment to the United States. The collector assessed duty on the fifteen head at $10 each under paragraph 248, act of 1890. *Held*, that his action was in accordance with law.—T. D 12325, G. A. 1097.

(*f*) Dried fish and anchovies were imported, the value being separately stated on the invoice. More than 10 per cent of the anchovies were damaged and worthless, but the damaged goods constituted less than 10 per cent of the total of the invoice. *Held*, that to entitle the importer to abandon the merchandise it must constitute 10 per cent or more of the total amount of the invoice.—T. D. 12448, G. A. 1186.

(*g*) No damage can be allowed for window glass broken on the voyage and rendered unfit for use except to be remanufactured, and such broken glass can not be admitted free under paragraph 590, act of 1890, as broken glass.—T. D. 12988, G. A. 1539.

(*h*) Claim for damage allowance under R. S. 2984 on tin plate resulting from shifting of cargo and shipping of sea during voyage overruled because this section provides only for damage by casualty after importation.—T. D. 13189, G. A. 1610.

(*i*) Damage allowance under R. S. 2984 is placed entirely within the discretion of the Secretary.—Id.

(*j*) Knitting machine imported in four separate cases when it was found that the contents of one case was damaged by breakage. *Held*, that no allowance can be made.—T. D. 14757, G. A. 2479.

(*k*) The package containing the goods having been opened by the importer in the absence of the customs officers and in violation of the terms of his bond, application for damage allowance and abandonment is refused.—T. D. 13486, G. A. 1788.

(*l*) Cocoanuts and pineapples imported in bulk when certain specified portions, less than 10 per cent of the cargoes, were rotten and totally worthless. Section 23, act of June 10, 1890, contemplates a case where there remains something to be abandoned in the sense of being impaired in value and is not

applicable where there is no value attached to the items to be abandoned.—T. D. 17072, G. A. 3453.

(*a*) Damaged fruit seized and condemned by the board of health as unfit for food may be abandoned to the Government under section 23, act of June 10, 1890, without its actual delivery to the collector.—T. D. 17954, G. A. 3829.

(*b*) The destruction of 101 bags of quebracho out of a shipment of 491 bags caused by "heating, running, and adhering to the skin of the ship" is not damage within the meaning of this section. Duty should be assessed only on the quantity of merchandise actually landed and coming into the control of the officials.—T. D. 21761, G. A. 4601.

(*c*) When abandonment is made by an importer on account of damage, the portion abandoned must amount to at least 10 per cent of the total value or quantity of the invoice and not of the goods as discharged at the port of entry.—T. D. 22520, G. A. 4776.

(*d*) Pineapples, oranges, and limes imported and a portion lost through decay in the course of transportation, so as to be reduced to slush. *Held*, that when such loss amounts to less than 10 per cent no allowance for damage may be made. An importation in bulk included in a single invoice must be considered as a whole and the importer is entitled to no allowance for damage to or deterioration concerning the same and must pay duty on the entire invoice unless an appropriate portion is abandoned under this section.—T. D. 22520, G. A. 4776.

(*e*) Where cattle have been imported and entered in bond for exportation to Canada, the death of a steer after landing and before exportation does not present a question of damage allowance under section 23, act of June 10, 1890. That section relates only to damage occurring during the voyage of importation.—U. S. *v.* Bache (59 Fed. Rep., 762; 8 C. C. A., 258), affirming G. A. 1539; Shelton *v.* The Collector (5 Wallace, 113), affirming Shelton *v.* Austin (1 Cliff., 388; 21 Fed. Cas., 1247), followed; T. D. 22689, G. A. 4830.

(*f*) Window glass broken in transit prior to arrival in this country but which is fit for remanufacture at the time of such arrival is not to be treated as a nonimportation within the principle laid down in Lawder *v.* Stone (187 U. S., 281) merely because it got mixed with dirt and refuse in the warehouse of the importer after the cases containing it were unpacked. Such a mixing of the glass with refuse constitutes a damage within the principle settled in United States *v.* Bache (59 Fed. Rep., 762), affirming T. D. 12988, G. A. 1539.—T. D. 25477, G. A. 5741.

(*g*) A controversy growing out of an attempted abandonment of merchandise under this section, as amended by the act of May 17, 1898, presents a proper subject of protest. The proper administration of this section requires that the abandonment of merchandise under it must be in writing and the regulations of the Treasury Department contemplate that it should take the form of a written notice. It is held that papers and testimony both fail to show that the merchandise was abandoned to the United States within ten days after entry, as is required by this section.—T. D. 26308, G. A. 6022.

(*h*) The act of May 17, 1898, applies only to an invoice of goods imported in such condition as would have entitled the importer, under R. S. 2927, to claim an allowance for damaged goods; and an importer of goods not damaged can not, by an abandonment of such goods, after they have been seized by the Government for an attempted violation of the customs laws, relieve himself

from liability for the duty thereon or recover the duty paid.—United States *v.* One Case of Paintings, Engravings, and Manufactures of Metal (99 Fed. Rep., 426).

(*a*) It is a condition precedent to the right of abandonment under this section, that the portion of the merchandise damaged shall amount to 10 per cent or over of the total value or quantity specified on the invoice and originally exported rather than to only 10 per cent of the amount of the merchandise actually landed or arriving in this country.—T. D. 28573, G. A. 6683.

(*b*) Section 23, relative to abandonment, applies only where the goods sought to be abandoned are of some value, and does not apply where they are totally destroyed or so entirely damaged as to be valueless.—T. D. 28651, G. A. 6700.

DECISIONS UNDER EARLIER STATUTES PERTAINING TO DAMAGED GOODS.

(*c*) The provisions of section 8, act of July 30, 1846 (9 Stat., 42), did not repeal the previous law which authorized allowance for deficiencies and damages incurred during the voyage; it applies to the value merely and not to the quantity of the articles imported.—Brune *v.* Marriott (Taney, 132; 4 Fed. Cas., 475.)

(*d*) No deduction is to be made for leakage from the quantity entered at the custom-house notwithstanding any deduction for appraisement.—Belcher *v.* Linn (24 How., 508).

(*e*) The damages must be ascertained before the goods are entered (act of March 1, 1823)—Shelton *v.* The Collector (5 Wallace, 113).

(*f*) Where merchandise received damage during a voyage, proof to ascertain the damage must be lodged at the custom-house of the port where the goods are landed within ten days after the landing (act of March 2, 1799, 1 Stat., 665, 666).—Id.

(*g*) If goods have received damage in the course of the voyage, the importer, in order to obtain a reduction of duties, must demand an appraisal before entry.—Shelton *v.* Austin (1 Cliff., 388; 21 Fed. Cas., 1247).

(*h*) If damaged goods are entered before an appraisal is demanded, the importer must pay duties assessed according to the invoice price and he is entitled to no reduction on account of damage to the goods in the course of the voyage.—Id.

(*i*) It is not necessary, in order to obtain an allowance for damage to part of a consignment of merchandise, that the claimant should make an affidavit that the entire importation was taken—United States *v.* Six Hundred and Sixty One Bales of Tobacco (24 Int. Rev. Rec., 77; 27 Fed. Cas., 1092).

(*j*) No act of Congress having (1843) designated any form or mode of proof to be made of damage to goods on the voyage, to lay the foundation for an appraisement, the collector is bound to order it on reasonable evidence of such damage. If he does not object to the form of proof when presented, he can not raise such objection at the time when sued for not calling such appraisement.—Wight *v.* Curtis (11 Hunt, Mer. Mag., 553; 29 Fed. Cas., 1170).

(*k*) A request to the collector to have an appraisement by merchants appointed pursuant to the act of 1799, section 52, is to be regarded as an application under the existing law (act of 1823).—Id.

(*a*) Section 52 of the act of 1799 does not require a survey of the goods damaged on the voyage to be made previous to an appraisement of damages for the purpose of an abatement of duties. If such survey is necessary, the master and wardens of the port are not "the proper officers" within the meaning of the act to make it.—Id.

(*b*) After a collector has ordered goods to a public store, because of damage on the voyage of importation, he has no authority to require a survey of such goods in order to their appraisement.—Id.

(*c*) When an appraisement is refused, the deterioration of the goods may be proved by witnesses; and the collector is liable, in an action for damages, to pay the difference between the duties exacted by him and those the goods ought to have been charged with.—Id.

(*d*) One entry was made of fruit imported in a vessel, which fruit belonged to several owners and was embraced in several invoices. The duties were estimated at $4,648, and deposited and the goods delivered. Afterwards a damage allowance for loss by decay on the voyage was applied for. The report showed that the damage sustained by various lots of fruit was more thau 25 per cent of the quantities in such lots but that the damage on all the fruit imported by the vessel was less than 25 per cent. The collector, by allowing the damage on the lots which were damaged more than 25 per cent liquidated the duties at $270.40 less than amount deposited and refunded the $270.40. Afterwards the collector reliquidated the duties at $4,648, refusing to allow any damage because it did not exceed 25 per cent of all the fruit covered by the entry. Suit brought for the $270.40. Verdict in the district court for the defendants. On writ of error held that under R. S. 2931 the first liquidation was not conclusive as to the United States.—United States *v.* Phelps (17 Blatchf., 312; 27 Fed. Cas., 521).

(*e*) The United States are entitled to recover according to the last liquidation.—Id.

(*f*) The defendants could not be allowed to give evidence to show that the decision of the collector in the last liquidation was erroneous.—Id.

(*g*) A claim for the appraisement of goods and the reduction of duty thereon by reason of the damage which they sustained during the voyage of importation may be allowed although not made until after they were entered at the custom-house at their full invoice value and the estimated duties paid thereon. R. S. 2928 has exclusive reference to goods taken from a wreck and does not affect the proceedings under R. S. 2927, a reenactment of section 52, act of 1799. Shelton *v.* The Collector (5 Wallace, 113), so far as it conflicts with this ruling, is overruled. United States *v.* Phelps (20 Blatchf., 129; 27 Fed. Cas., 523), reversed.—United States *v.* Phelps (107 U. S., 320).

Sec. 24. That whenever it shall be shown to the satisfaction of the Secretary of the Treasury that, in any case of unascertained or estimated duties, or payments made upon appeal, more money has been paid to or deposited with a collector of customs than, as has been ascertained by final liquidation thereof, the law required to be paid or deposited, the Secretary of the Treasury shall direct the Treasurer to refund and pay the same out of any mouey in the Treasury not otherwise appropriated. The necessary moneys therefor are hereby appropriated, and this appropriation shall be deemed a permanent indefinite appropriation; and the Secretary of the Treasury is hereby authorized to correct manifest clerical errors in any entry or liquidation, for or against the United States at any time within one year of the date of such entry, but not afterward: *Provided*, That the Secretary of the Treasury shall in his annual report to Congress, give a detailed statement of the various sums of money refunded under the provisions of this act or of any other act of Congress relating to the revenue, together with copies of the rulings under which repayments were made.

Sec. 25. That from and after the taking effect of this act no collector or other officer of the customs shall be in any way liable to any owner, importer, consignee, or agent of merchandise, or any other person, for or on account of any rulings or decisions as to classification of said merchandise or the duties charged thereon, or the collection of any dues, charges, or duties on or on account of said merchandise, or any other matter or thing as to which said owner, importer, consignee, or agent of such merchandise might, under this act, be entitled to appeal from the decision of said collector or other officer, or from any board of appraisers provided for in this act.

Sec. 26. That any person who shall give, or offer to give or promise to give any money or thing of value, directly or indirectly, to any officer or employee of the United States in consideration of or for any act or omission contrary to law in connection with or pertaining to the importation, appraisement, entry, examination or inspection of goods, wares or merchandise, including herein any baggage, or of the liquidation of the entry thereof, or shall by threats or demands, or promises of any character, attempt to improperly influence or control any such officer or employee of the United States as to the performance of his official duties, shall on conviction thereof, be fined not exceeding $2,000, or be imprisoned at hard labor not more than one year, or both, in the discretion of the court; and evidence of such giving or offering, or promising to give, satisfactory to the court in which such trial is had, shall be regarded as *prima facie* evidence that such giving or offering or promising was contrary to law, and shall put upon the accused the burden of proving that such act was innocent, and not done with an unlawful intention.

Sec. 27. That any officer or employee of the United States who shall, excepting for lawful duties or fees, solicit, demand, exact, or receive from any person, directly or indirectly, any money or thing of value, in connection with or pertaining to the importation, appraisement, entry, examination, or inspection of goods, wares or merchandise, including herein any baggage, or liquidation of the entry thereof, on conviction thereof, shall be fined not exceeding $5,000, or be imprisoned at hard labor not more than two years, or both, in the discretion of the court. And evidence of such soliciting, demanding, exacting or receiving, satisfactory to the court in which such trial is had, shall be regarded as *prima facie* evidence, that such soliciting, demanding, exacting, or receiving was contrary to law, and shall put upon the accused the burden of proving that such act was innocent and not with an unlawful intention.

Sec. 28. That any baggage or personal effects arriving in the United States in transit to any foreign country may be delivered by the parties having it in charge to the collector of the proper district, to be by him retained, without the payment or exaction of any import duty, or to be forwarded by such collector to the collector of the port of departure, and to be delivered to such parties on their departure for their foreign destination, under such rules and regulations as the Secretary of the Treasury may prescribe.

Sec. 29. That sections 2,608, 2,838, 2,839, 2,841, 2,843, 2,845, 2,853, 2,854, 2,856, 2,858, 2,860, 2,900 and 2,902, 2,905, 2,907, 2,908, 2,909, 2,922, 2,923, 2,924, 2,927, 2,929, 2,930, 2,931, 2,932, 2,934, 2,945, 2,952, 3,011, 3,012, 3,012½, 3,013 of the Revised Statutes of the United States be and the same are hereby repealed, and sections 9, 10, 11, 12, 14 and 16 of an act entitled "An act to amend the customs revenue laws and to repeal moieties," approved June 22, 1874, and sections 7, 8 and 9 of the act entitled "An act to reduce internal revenue taxation, and for other purposes," approved March 3, 1883, and all other acts or parts of acts inconsistent with the provisions of this act, are hereby repealed, but the repeal of existing laws or modifications thereof embraced in this act shall not affect any act done, or any right accruing or accrued, or any suit or proceeding had or commenced in any civil cause before the said repeal or modifications; but all rights and liabilities under said laws shall continue and may be enforced in the same manner as if said repeal or modifications had not been made. Any offenses committed and all penalties or forfeitures or liabilities incurred prior to the taking effect (passage) of this act under any statute embraced in or changed, modified or repealed by this act may be prosecuted and punished in the same manner and with the same effect as if this act had not been passed. All acts of limitation, whether applicable to civil causes and proceedings or the prosecution of offenses or for the recovery of penalties or forfeitures embraced

in or modified, changed or repealed by this act shall not be affected thereby, and all suits, proceedings or prosecutions, whether civil or criminal, for causes arising or acts done or committed prior to the taking effect (passage) of this act may be commenced and prosecuted within the same time and with the same effect as if this act had not been passed. And provided further, That nothing in this act shall be construed to repeal the provisions of section three thousand and fifty-eight of the Revised Statutes as amended by the act approved February twenty-third, eighteen hundred and eighty-seven, in respect to the abandonment of merchandise to underwriters or the salvors of property and the ascertainment of duties thereon.

Sec. 30. That this act shall take effect on the first day of August, eighteen hundred and ninety, except so much of section twelve as provides for the appointment of nine general appraisers, which shall take effect immediately.

DIGEST OF DECISIONS EMBODYING RULES OF STATUTORY CONSTRUCTION OF GENERAL APPLICATION, ALSO OF CASES ARISING UNDER VARIOUS STATUTES OF THE UNITED STATES OTHER THAN THE TARIFF ACTS AND CUSTOMS ADMINISTRATIVE ACT HEREINBEFORE SET FORTH IN DETAIL.

(*a*) Though it has been said that there is no common law of the United States it is still true that when acts of Congress use words which are familiar in the laws of England, they are supposed to be used with reference to their meaning in that law.—United States *v.* San Jacinto Tin. Co. (125 U. S., 273, 280).

(*b*) Revenue laws are not penal in the sense that requires them to be construed with great strictness in favor of the defendants. They are rather to be regarded as remedial in their character and intended to prevent fraud, suppress public wrong, and promote the public good, and they should be so construed as to carry out the intention of the legislature in passing them and most effectually accomplish these objects.—Twenty-eight cases of wine (2 Ben., 63; 7 Int. Rev. Rec., 4; 1 Am. Law T. Rep. U. S. Cts., 15; 24 Fed. Cas., 415).

(*c*) Revenue and duty acts are not in the sense of the law penal acts, and are not therefore to be construed strictly. Nor are they, on the other hand, acts in furtherance of private rights and liberty or remedial, and therefore to be construed with extraordinary liberality. They are to be construed according to the true import and meaning of their terms; and when the legislative intention is ascertained that, and that only, is to be our guide in interpreting them.—United States *v.* Breed (1 Sumn., 159; 24 Fed. Cas., 1222).

(*d*) Revenue laws are to be so construed as most effectually to accomplish the intention of the legislature in passing them, and do not fall within the rule that penal laws are to be construed strictly in favor of those who may be prosecuted under them.—United States *v.* Twenty-five Cases of Cloths (Crabbe, 356; 28 Fed. Cas., 257).

(*e*) Revenue laws are more remedial than penal in their nature. They are intended to prevent fraud, suppress public wrong, and to promote the public good, and should always be so construed as to effectually carry out the purposes and objects which they were intended to accomplish.—Anglo-Californian Bank *v.* Secretary of the Treasury (C. C. A.), (76 Fed. Rep., 742, 748).

(*f*) Revenue laws are not to be regarded as penal and therefore to be construed strictly. They are remedial in their character and therefore to be construed liberally to carry out the purposes of their enactment. What is implied is as much a part of a statute as what is expressed.—United States *v.* Hobson (10 Wallace, 395, 406).

(*g*) A well-known rule of construction remains in force until abolished by Congress.—Arthur *v.* Morrison (96 U. S., 108).

(*h*) The meaning of the legislature constitutes the law. A thing may be within the letter of a statute but not within its meaning, and within its meaning though not within its letter.—Raymond *v.* Thomas (91 U. S., 712, 715).

(*a*) According to the course of decisions in this court an exception contained in a proviso is a matter of defense and need not be negatived in a libel of information.—Two Hundred Chests of Tea (9 Wheat., 430).

(*b*) In construing a tariff revenue system consisting of numerous acts, enacted at different times, each alteration is to be regarded in connection with the system, and existing legislative rules of general application are not to be disturbed beyond the clear intention of Congress.—Saxonville Mills *v.* Russell (116 U. S., 13, 21).

(*c*) Unless it is impossible to avoid it a general revenue statute should never be declared inoperative in all its parts because a particular part relating to a distinct subject may be invalid.—Field *v.* Clark (143 U. S., 649, 696).

(*d*) It is a general rule that provisions in statutes imposing taxation, though not in terms mandatory, are to be regarded as such if necessary for the substantial protection of the taxpayer.—Erhardt *v.* Schroeder (155 U. S., 124).

(*e*) In construing section 8 of the act of June 30, 1864, imposing a duty on "all dress and piece silks, ribbons, and silk velvets, or velvets of which silk is the component of chief value," that clause must be construed in the same manner as if the word "ribbons" read "silk ribbons."—Chapon *v.* Smythe (11 Blatchf., 120; 5 Fed. Cas., 500).

(*f*) The act of August 2, 1813 (3 Stat., 75), releasing one-third of the duties accruing on goods captured and brought into the United States by any private armed vessel of the United States, did not apply to the case of a vessel captured and brought in before the passage of the act but not condemned until after its passage.—Prince *v.* United States (2 Gall., 204; 19 Fed. Cas., 1331).

(*g*) The expression "in lieu of the present duties" or "in lieu of the duties now imposed by law" is used when the intention is to repeal the duties previously in force. No language could more clearly express the intent of Congress; and these terms have come to be considered the peculiarly apt words of revenue repeal.—Washington Mills *v.* Russell (Holmes, 245; 18 Int. Rev. Rec., 203; 29 Fed. Cas., 366).

(*h*) The word "article" as used in tariff acts is not to be restricted to articles put in a condition for final use, but is used in a broad sense and covers equally things manufactured, things unmanufactured, and things partially manufactured.— Junge *v.* Hedden (37 Fed. Rep., 197).

(*i*) It is true that statutes relating to the same subject are to be construed together; but this rule does not go to the extent of controlling the language of subsequent statutes by any supposed policy of previous ones (Goodrich *v.* Russell, 42 New York, 177, 184). It is also true that where the words of a statute to be construed differ from the words of a former act upon the same subject it is an intimation, at least, that they are to have a different construction.—Grace *v.* Collector of Customs (C. C. A.), (79 Fed. Rep., 315).

(*j*) The multitude of articles upon which duty was imposed by the act of 1883 are grouped in that act under fourteen schedules, each with a different title, and all that was intended by those titles was a general suggestion as to the character of the articles within the particular schedule and not any technically accurate definition of them.—Hollander *v.* Magone (149 U. S., 586).

(*k*) The general purpose of the act of 1890, to protect and foster American industries, is not to override a plain provision contained therein, which, in a particular instance, fails to carry out such purpose or operates in contravention of it. The particular intent must prevail over the general intent.—In re Schallenberger (C. C.), (72 Fed. Rep., 491),

(*a*) Words and phrases are used in the statutes with different significations and different shades of meaning in different connections. Thus the word "revenue" has different meaning in the Constitution, in statutes relating to crimes, and in statutes relating to revenue officers.—Beckwith *v.* United States (16 C. Cls. R., 250).

(*b*) The words "not otherwise herein provided for" mean not otherwise provided for in that act.—Arthur *v.* Butterfield (125 U. S., 70, 75).

(*c*) The act of August 7, 1882, purports by its title to correct an error in R. S. 2504, but in the body of the act the clause to be corrected is quoted as part of "Schedule M of section 25." Section 25 contains no schedule M, and bears upon an entirely different subject, and the language quoted is found in schedule M, section 2504. *Held*, That the act corrects R. S. 2504.—Wilson *v.* Spaulding (19 Fed. Rep., 304).

(*d*) The title of an act may be resorted to by the court for the purpose of elucidating what is obscure in the provision.—Id.

(*e*) Lager beer is not spirituous liquors or wine within the meaning of those terms as used in R. S. 2139.—Sarlls *v.* United States (152 U. S., 570).

(*f*) The provision in section 61, act of 1894, providing for a rebate of tax on alcohol used in the arts, was not the case of a right granted in presenti to all persons who might after the passage of the law actually use alcohol in the arts, or in any medicinal or other like compounds, to a rebate or repayment of the tax paid on such alcohol, but that the grant of the right was conditional on use in compliance with regulations to be prescribed in the absence of which the right could not vest so as to create a cause of action by reason of the unregulated use.—Dunlap *v.* United States (173 U. S., 65, 76).

(*g*) The interpretation of doubtful and ambiguous words in a particular law are in revenue laws to be explained in subservience to the common policy of the country.—United States *v.* Whidden (3 Ware, 269; 28 Fed. Cas., 535).

(*h*) The term "component material of chief value" is more specific than "composed wholly or in part of."—T. D. 11030, G. A. 473.

(*i*) When two provisions apply to an imported article, the first of which is qualified by the phrase "not otherwise provided for," while the second contains no such qualifying phrase, the article is properly dutiable under the second provision and must be held to be therein "otherwise provided for," so as to take it out of the operation of the first provision.—Zucker & Levitt Chemical Co. *v.* Magone (37 Fed. Rep., 776).

(*j*) Contemporaneous construction by the Treasury Department of a repealing clause in the customs laws is entitled to weight in favor of importers.—Robertson *v.* Bradbury (132 U. S., 491).

(*k*) A regulation of a department can not repeal a statute, neither is a construction of a statute by a department charged with its execution to be held conclusive and binding upon the courts of the country unless such construction has been continuously in force for a long time.—Merritt *v.* Cameron (137 U. S., 542, 551, 552).

(*l*) In all cases of ambiguity not only the contemporaneous construction of the courts but of the departments and even of the officials whose duty it is to carry the law into effect is controlling.—Schell's Executors *v.* Fauche (138 U. S., 562).

(*m*) The construction given by a department charged with enforcing an act is material only in case of doubt.—United States *v.* Tanner (147 U. S., 661).

(*a*) The contemporaneous construction of an ambiguous law, followed uniformly for nine years by the Board of General Appraisers, the Treasury Department, and subordinate customs officials, without reversal by the courts, is of controlling authority.—T. D. 21592, G. A. 4552.

(*b*) As I understand the principle of fiscal legislation it is this: If the person sought to be taxed comes within the letter of the law, he must be taxed, however great the hardship may appear to the judicial mind to be. On the other hand, if the crown, seeking to recover the tax, can not bring the subject within the letter of the law, the subject is free, however apparently within the spirit of the law the case might otherwise appear to be. In other words, if there be admissible in any statute what is called an "equitable construction," certainly such construction is not admissible in a taxing statute where you can simply adhere to the words of the statute.—Lord Cairns in Partington *v.* Attorney-General (L. R. 4 H. L., 100, 122).

(*c*) In case of serious ambiguity in the language of a tariff act or doubtful classification of articles the construction must be in favor of the importer, as duties are never imposed upon vague or doubtful interpretation.—Powers *v.* Barney (5 Blatchf., 202; 19 Fed. Cas., 1234).

(*d*) It is a general rule in the interpretation of all statutes levying taxes or duties upon subjects or citizens not to extend their provisions by implication beyond the clear import of the language used or to enlarge operation so as to embrace matters not specifically pointed out, although standing upon a close analogy. In every case of doubt such statutes are construed most strongly against the Government and in favor of the subjects or citizens, because burdens are not to be imposed beyond what the statutes expressly and clearly import.—United States *v.* Wigglesworth (2 Story, 369; 28 Fed. Cas., 595).

(*e*) In case of serious ambiguity in a tariff act or doubtful classification of articles or vague or doubtful interpretation the construction of the act is to be in favor of the importer.—United States *v.* Ullman (4 Ben., 547; 13 Int. Rev. Rec., 68; 28 Fed. Cas., 323).

(*f*) Where a clause in a tariff act is ambiguous and no light for its interpretation can be derived from provisions of prior statutes relating to the same subject, that construction must be adopted which is most favorable to the importer.—McCoy *v.* Hedden (C. C.), (38 Fed. Rep., 89).

(*g*) Revenue statutes, including those fixing duties on imports, are neither remedial laws nor laws founded upon any public policy and should be construed most strongly against the Government; for burdens should not be imposed beyond what such statutes expressly import.—Rice *v.* United States (C. C. A.), (53 Fed. Rep., 910).

(*h*) In cases of doubt as to the classification of an imported article the construction most favorable to the importer should be adopted.—United States *v.* Davis (C. C. A.), (54 Fed. Rep., 147).

(*i*) In cases of doubt in the construction of tariff laws the courts resolve the doubt in favor of the importer.—Matheson & Co. *v.* United States (C. C. A.), (71 Fed. Rep., 394).

(*j*) Questions of doubt should be resolved in favor of the importer, as duties are never imposed upon the citizen upon vague and doubtful interpretation.—Hartranft *v.* Weigmann (121 U. S., 609, 616).

(*k*) Laws imposing duties are not construed beyond the natural import of the language, and duties are never imposed upon the citizen upon doubtful interpretation.—Adams *v.* Bancroft (1 Fed. Cas., 84).

(*a*) Where, by amendment in the Senate, an article (sulphate of magnesia, or Epsom salts, paragraphs 24 and 542, act of 1894) which was placed on the free list in the bill passed by the House was also placed on the dutiable list and remained in both places as the act was finally passed, held that the case was one of patent ambiguity arising on the face of the act, which ambiguity must be resolved in favor of the importer and the goods admitted free.—United States *v.* Merck & Co. (C. C.), (91 Fed. Rep., 639).

STATUTES—CONSTITUTIONALITY.

(*b*) The act of May 9, 1890 (26 Stat., 105), is constitutional.—T. D. 12691, G. A. 1340; T. D. 10336, G. A. 57.

(*c*) The act of June 10, 1890, is constitutional.—T. D. 12692, G. A. 1341; T. D. 12693, G. A. 1342.

(*d*) The Board of General Appraisers declines to consider the question of the constitutionality of the act from which it derives its existence.—T. D. 10350, G. A. 71.

(*e*) The act of October 1, 1890, is constitutional.—T. D. 12690, G. A. 1339; T. D. 12691, G. A. 1340; T. D. 12692, G. A. 1341; T. D. 12694, G. A. 1343; T. D. 14618, G. A. 2376. In re Sternbach (C. C.), (45 Fed. Rep., 175).

(*f*) The act of October 1, 1890, is constitutional and not void because of the omission of part of section 30 as the act passed from the engrossed bill as signed.—T. D. 10553, G. A. 203.

(*g*) The present tariff law vests in the administrative officers the power to fix the standard of quality of teas, which does not necessarily depend upon their purity and wholesomeness, and to determine finally the question whether an importation meets the requirements so fixed, and such provisions are a constitutional exercise of legislative power.—Buttfield *v.* Bidwell (94 Fed. Rep., 126).

(*h*) The provisions excluding from this country teas of an inferior quality and leaving the final determination of the question in respect thereto to the customs officers is a valid exercise of legislative power.—Cruikshank *v.* United States (C. C.), (86 Fed. Rep., 7).

(*i*) Under the act of March 2, 1897 (29 Stat., 604), tea was seized as inferior. Bill in equity for injunction to prevent destruction or marking as condemned, the bill claiming that the act is unconstitutional. *Held*, that the mere fact that a law is unconstitutional does not entitle a party to relief by injunction against proceedings in compliance therewith, but it must appear that he has no remedy by the ordinary processes of the law or that the case falls under some recognized head of equity jurisdiction; and in this case the averments of the bill did not justify such an interference with executive action. The seizure of importations of tea under this act and the establishment of regulations and standards thereunder, publicly promulgated and known, because falling below the standards prescribed, could inflict no other injury than what it must be presumed was anticipated, and the interposition of a court of equity can not properly be invoked under such circumstances to determine in advance whether complainants, if they imported teas of that character, could escape the consequences on the ground of the invalidity of the law.—Cruikshank *v.* Bidwell (176 U. S., 73).

(*j*) The tea act of March 2, 1897 (29 Stat., 604), designed to prevent the importation into this country of impure tea and providing for the destruction of such tea as should be found not to be of the standard of quality fixed by the Secretary of the Treasury is constitutional.—Buttfield *v.* Stranahan (192 U. S., 470; T. D. 25119).

STATUTES—REPEAL.

(*a*) The general rule is that a repeal of a repealing statute revives the original act. It could not be supposed that Congress would repeal the provision of the act of 1864, as to mohair, lastings, etc., if they had supposed that thereby the same provision in the act of 1862 would have been revived. It is the better opinion that by this repeal the manufactures in question became dutiable under the act of June 30, 1864, paragraph 6, section 5.—Butler *v.* Russell (3 Cliff., 251; 11 Int. Rev. Rec., 30; 4 Fed. Cas., 910).

(*b*) This question is settled by R. S. 12, which provides that "Whenever an act is repealed which repealed a former act such former act shall not thereby be revived unless it shall be expressly so provided." When a statute contains an absolute affirmative repeal of an antecedent statute, or part of it, then the expiration of the subsequent statute by its own limitation will not revive the repealed act.—United States *v.* Twenty Five Cases of Cloths (Crabbe, 356; 28 Fed. Cas., 257).

(*c*) The repeal of a statute does not release any penalty, forfeiture, or liability incurred unless the repealing act so provides.—United States *v.* Keokuk & H. Bridge Co. (D. C.), (45 Fed. Rep., 178).

(*d*) The act of May 9, 1890 (26 Stat., 105), was not a mere administrative regulation but an amendment to the existing tariff law (1883) changing the duty on worsteds (144 U. S., 1), and hence was superseded by the McKinley Act of 1890, which covered the entire field of wool and worsted manufactures.—United States *v.* Murphy (C. C. A.), (72 Fed. Rep., 1008).

(*e*) When a later statute is a complete revision of the subject to which the earlier statute related and the new legislation was manifestly intended as a substitute for the former legislation, the prior act must be held to have been repealed.—United States *v.* Ranlett & Stone (172 U. S., 133, 140).

(*f*) It is a general rule in the construction of revenue statutes that specific provisions for duties on a particular article are not repealed or affected by the general words of a subsequent statute although the language is sufficiently broad to cover the article first mentioned.—Movius *v.* Arthur (95 U. S., 144, 146).

(*g*) The fact that it was the intention of Congress in enacting the Revised Statutes to compile existing laws without altering them does not require the courts to give a particular section a construction in opposition to the positive provisions thereof in order to conform to the preexisting statute; but, if the two can not be reconciled, it is then to be presumed that Congress supposed and had reason to suppose that the prior statute had been changed and intended to adopt such change. Part of the act of June 6, 1872, having been embraced in the Revised Statutes, that act was consequently repealed on June 22, 1874, by the express provisions of R. S. 5596.—Dodge *v.* Arthur (22 Int. Rev. Rec., 402; 7 Fed. Cas., 789).

(*h*) R. S. 5597 saves all rights which have accrued under acts repealed by R S. 5596.—Bechtel *v.* United States (101 U. S., 597).

(*i*) As to causes of action falling within the terms of section 2, act of March 3, 1823 (3 Stat., 78), which arose after the passage of the act of July 18, 1866 (14 Stat., 179), and before the passage of the Revised Statutes, no suit can be maintained after the passage of the Revised Statutes.—United States *v.* Claflin (14 Blatchf., 55; 22 Int. Rev. Rec., 395; 25 Fed. Cas., 437).

(*j*) No recovery can be had under said section in respect to any act done after the enactment of the Revised Statutes.—Id.

(*a*) There must be a positive repugnancy between the new and the old to work a repeal by implication, and even then the old law is only repealed to the extent of the repugnancy.—Wood *v.* United States (16 Pet., 342, 363).

(*b*) Repeals by implication of revnue laws are not favored.—United States *v.* Sixty Seven Packages of Dry Goods (17 How., 85).

(*c*) Repeals by implication are never favored particularly as applied to revenue laws. A statute is never repealed by implication if the prior and subsequent statutes can be so construed as to stand together. The implication must be one of necessity, and it is not sufficient that the two acts should relate to the same subject-matter. There must be a positive repugnancy between them, and even then the repeal is only pro tanto of the prior statute as can not stand together with the subsequent act. All laws for the collection of the revenue are to be construed as auxiliary and cumulative.—United States *v.* The Cuba (2 Hughes, 489; 10 Int. Rev. Rec., 115; 2 Am. Law T. Rep. U. S. Cts., 121; 2 Balt. Law Trans., 743; 25 Fed. Cas., 716).

(*d*) A statute can be repealed only by an express provision of a subsequent law or by necessary implication. The two acts must be repugnant to each other, so much so that they can not stand together or be consistently reconciled with each other; then the latter, being the latest expression of the will of the lawmaker, must prevail.—Morlot *v.* Lawrence (1 Blatchf., 608; 17 Fed. Cas., 770).

(*e*) Repeals by implication of revenue and collection laws are not favored. In order to work a repeal by implication there must be a positive repugnancy between the provisions of the new and the old law.—Butler *v.* Russell (3 Cliff., 251; 11 Int. Rev. Rec., 30; 4 Fed. Cas., 910).

(*f*) Where the provisions of the old statute revived in the later and where the later was intended to prescribe the only rules upon the subject the subsequent is held to repeal the former statute.—Id.

(*g*) Where the revising statute covers the whole subject-matter of antecedent statutes, it virtually repeals the former enactment without any express provision to that effect.—Butler *v.* Russell (3 Cliff., 251; 11 Int. Rev. Rec., 30; 4 Fed. Cas., 910).

(*h*) Where some parts of the Revised Statutes are omitted in the new law, they are not, in general, to be regarded as left in operation if it clearly appear to have been the intention of the legislature to cover the whole subject by the revision.—Id.

(*i*) When a later act is a complete revision of the subject to which an earlier statute relates and is manifestly intended as a substitute for the former legislation the prior act must be considered as repealed.—Kent *v.* United States (C. C. A.), (73 Fed. Rep., 680).

(*j*) Although a former statute is impliedly repealed by a subsequent one plainly repugnant to it or so far as the later statute's making new provisions is plainly intended for a substitute for the earlier one, yet a repeal is not to be implied where the powers or directions under the later acts are such as may well subsist together with those under the earlier. Held on application of this principle that the act of July 20, 1868 (15 Stat., 156), sections 69 and 70, imposing taxes on distilled spirits and tobacco, did not repeal the proviso of section 25 of the act of March 2, 1867 (14 Stat., 483), which limits to twenty days the time for commencing proceedings to enforce forfeitures.—Henderson's Tobacco (11 Wallace, 652).

(*k*) Repeal by implication upon the ground that the subsequent provision upon the same subject is repugnant to the prior law is not favored in any case,

and must always meet with disfavor where the attempt is made to apply the principle in the construction of the revenue laws of the United States.—Fabbri *v.* Murphy (95 U. S., 191, 196).

(*a*) To work a repeal of the old law by implication there must be a positive repugnancy between the new law and the old, and even then the old law is only repealed to the extent of the repugnancy.—Fabbri *v.* Murphy (95 U. S., 191); Arthur *v.* Homer (96 U. S., 137, 140).

(*b*) When a revising statute covers the whole subject-matter of antecedent statutes, the revising statute virtually repeals the antecedent enactments unless there is something in the nature of the subject-matter or the revising statute to indicate a contrary intention.—Kohlsaat *v.* Murphy (96 U. S., 153, 158).

(*c*) Whether a statute is repealed by a later one is a judicial not a legislative question, and even a declaratory act, or an act directing how a former act shall be construed, is inoperative on the past though controlling in the future.—United States *v.* Claflin (97 U. S., 546, 549).

(*d*) While repeals by implication are not favored, and while it is held that a statute is not repealed by a later one containing no repealing clause unless the later statute is positively repugnant to the former or is a plain substitue for it, supplying its provisions, it is still true that, repeal or no repeal, substitution or no substitution, is a question of legislative intention and there are acknowledged rules for ascertaning that intention.—United States *v.* Claflin (97 U. S., 546, 551).

(*e*) If a later statute again describes an offense created by a former statute and fixes a different punishment to it, varying the procedure, etc., the later operates by way of substitution, not cumulatively, and the former is repealed.—Mitchell *v.* Brown (1 El. & El., 267; Ex parte Baker, 2 H. & N., 219; Barry *v.* The Croydon Gas Co. (15 C. B. N. S., 568).

(*f*) As a general rule it is not open to controversy that where a new statute covers the whole subject-matter of an old one, adds offenses, and prescribes different penalties from those enumerated in the old law, the former is repealed by implication, as the provisions of both can not stand together.—United States *v.* Claflin (97 U. S., 546, 552).

(*g*) It is necessary to the implication of a repeal that the object of the two statutes are the same, in the absence of the repealing clause. Maxwell on the Interpretation of Statutes, 153.—United States *v.* Claflin (97 U. S., 546, 552).

(*h*) Where there are two acts on the same subject, the rule is to give effect to both if possible. But if the two are repugnant in any of their provisions, the latter act without any repealing clause operates to the extent of the repugnancy as a repeal of the first; and even where two acts are not, in express terms, repugnant, yet if the latter act covers the whole subject of the first and embraces new provisions plainly showing that it was intended as a substitute for the first act, it will operate as a repeal of that act.—District of Columbia *v.* Hutton (143 U. S., 18, 26, 27).

(*i*) Section 66, act of 1799, is not repealed by section 19 of the act of 1842 nor by section 8, act of 1846.—United States *v.* Sixty-seven Packages of Dry Goods (17 How., 85).

(*j*) Section 6 of the act of March 3, 1865 (13 Stat., 493), is repealed by section 1, act of March 2, 1867 (14 Stat., 559), and after the passage of this act only the duty specified in it can be assessed on imported wool.—Washington Mills *v.* Russell (Holmes, 245; 18 Int. Rev. Rec., 203; 29 Fed. Cas., 366).

(*a*) The act of December 24, 1861 (12 Stat., 330), repeals that part of section 5 of the act of August 5, 1861, which provides that "all goods, wares, and merchandise actually on shipboard and bound to the United States, * * * at the date of the passage of this act shall be subject to duties as provided by law before and at the time of the passage of this act," so far as it applies to goods mentioned in this act.—Gossler *v.* Goodrich (3 Cliff., 71; 10 Fed. Cas., 836).

(*b*) Section 7 of the act of February 8, 1875 (18 Stat., 307), has been repealed.—T. D. 14726, G. A. 2448; T. D. 15033, G. A. 2610; T. D. 15070, G. A. 2623; T. D. 17927, G. A. 3802; Kent *v.* United States (C. C.), (68 Fed. Rep., 536); Same *v.* Same (C. C. A.), 73 Fed. Rep., 680).

(*c*) The act of 1890 supersedes the act of 1883 and articles specifically enumerated in the act of 1883 and not so enumerated in the act of 1890 are dutiable under the latter act.—T. D. 11551, G. A. 726.

(*d*) R. S. 2902 is not affected by section 7, act of 1883, which repeals R. S. 2907, 2908, and section 14 of the act of June 22, 1874.—United States *v.* Gabriel (C. C.), (36 Fed. Rep., 888).

(*e*) R. S. 2911 is not repealed by the act of June 10, 1890.—T. D. 11539, G. A. 714. In re Schefer (C. C.), (49 Fed. Rep., 216).

(*f*) R. S. 2910 is not repealed by the act of June 10, 1890.—T. D. 12344, G. A. 1116.

STATUTES—REVENUE LAWS.

(*g*) Revenue laws are those laws only whose principal object is the raising of revenue, and not those under which revenue may incidentally arise. The act of July 4, 1864 (13 Stat., 390), is not a revenue law.—The Nashville (4 Biss., 188; 17 Fed. Cas., 1176).

(*h*) Such laws as are made for the direct and avowed purpose of creating revenue or public funds for the service of the Government are revenue laws.—Justice Story in United States *v.* Mayo (26 Fed. Cas., 530; 1 Gall., 396).

(*i*) The term "revenue law" when used in connection with the jurisdiction of the courts of the United States means a law imposing duties on imports or tonnage or a law providing in terms for revenue; that is to say, a law which is directly traceable to the power granted to Congress by section 8, article 1, of the Constitution, "to lay and collect taxes, duties, imposts and excises."—United States *v.* Hill (123 U. S., 681, 686).

(*j*) R. S. 844 is not a revenue law within the meaning of that clause of R. S. 699, which provides for a writ of error without regard to the sum or value in dispute "upon any final judgment of a Circuit Court * * * in any civil action brought by the United States for the enforcement of any revenue law."—Id.

(*k*) On the authority of United States *v.* Hill (123 U. S., 681) it is held that an action against sureties to recover on a bail bond conditioned for the appearance of the principal to answer to an indictment for making and forging checks against an assistant treasurer is not a case for the enforcement of a revenue law within the intent of R. S. 699.—United States *v.* Broadhead (127 U. S., 212).

(*l*) The act of July 18, 1866 (14 Stat., 184), is not an act relating to customs within the meaning of the act of March 2, 1867 (Id., 546).—The Monte Christo (6 Ben., 327; 17 Int. Rev. Rec., 31; 17 Fed. Cas., 608).

(*a*) The sole object of the laws of impost is the collection of duties; they are not intended for the punishment of crimes.—United States *v.* Twenty-eight Packages of Pins (Gilp., 306; 28 Fed. Cas., 244).

(*b*) Public policy, national purposes, and the regular operations of the Government, require that the revenue system should be faithfully observed and strictly executed.—Priestman *v.* United States (4 Dall., 28, 34).

CLASSIFICATION—GENERAL.

(*c*) The settled rules of classification are as follows:

(*d*) (1) Commercial designation, which must be "definite, uniform, and general, and not partial, local, or personal" (Maddock *v.* Magone, 152 U. S., 368); Sonn *v.* Magone, 159 U. S., 417. (2) Ordinary or proper designation, the more special or particular description predominating over those more general or less definite (Hedden *v.* Richard, 149 U. S., 343; Vietor *v.* Arthur, 104 U. S., 498). (3) In the classification of merchandise under enumerations by descriptive component materials the component material of chief value will govern the rate of duty (Liebenroth *v.* Robertson, 144 U. S., 35). (4) If governed by use (in the absence of specific provisions to the contrary), the chief or predominant use will generally govern (Magone *v.* Wiederer, 159 U. S., 555; 16 Sup. Ct., 122). (5) If none of the above rules apply, the next resort must be to the similitude class (Arthur *v.* Fox, 108 U. S., 125; Arthur *v.* Butterfield, 125 U. S., 71). (6) The last resort, after exhausting all others, is the general "catch all clause" of the tariff classification.—T. D. 17159, G. A. 3476.

(*e*) The classification of goods is to be determined by their chief value.—Hagedon *v.* Seeberger (C. C.), (38 Fed. Rep., 401).

(*f*) The action of the customs officers in placing goods in a class other than that in which they were entered, in deciding that they were altered from the ordinary condition in which they were customarily imported in 1883, and that such alteration was made to evade duty, is prima facie evidence of each of these facts.—United States *v.* Patton (D. C.), (46 Fed. Rep., 461).

(*g*) The fact that articles in separate parts are invoiced as entireties is not controlling and will not prevent a separate classification when such classification is otherwise proper. 50 Fed. Rep., 465, affirmed.—In re Crowley (C. C. A.), (55 Fed. Rep., 283).

(*h*) Where an importer on the trial of an action to recover duties fails to introduce any competent evidence of one of the essential facts in relation to the goods alleged in his protest and on which he based his claim for a different classification, the presumption of the correct classification will prevail and the direction of the verdict for the defendant is proper. Sustaining the Circuit Court.—Davies *v.* Miller (C. C. A.), (91 Fed. Rep., 647).

(*i*) An article may be crude for the purposes of classification, by reason of the use to which it is applied, where it is crude in the sense that it is unrefined, although it may be the result of some manufacture.—Roessler & Hasslacher Chemical Co. *v.* United States (C. C.), (94 Fed. Rep., 822).

(*j*) The chief or predominant use to which an article is applied determines its classification, although it may be commonly, generally, and practically, and not merely exceptionally, used for other purposes. The chief or predominant use is that which, in ordinary language, is so called.—Meyer *v.* Cadwalader (C. C. A.), (89 Fed. Rep., 963). This case reversed the Circuit Court.

(*k*) The invoice is not a controlling factor in classification.—T. D. 21233, G. A. 4450.

(*a*) Where goods are seized and the forfeiture remitted under R. S. 5292, it must still be classified without regard to the remission proceedings.—T. D. 15311, G. A. 2745.

(*b*) A decision of the Board as to the classification of goods is subject to review in the Circuit Court on an application in behalf of the United States, which application may be made by the collector without first obtaining authority from the Secretary. Zante currants.—In re Wise, collector (C. C.), (73 Fed. Rep., 183).

(*c*) Articles grouped together are to be deemed of a kindred nature.—Adams *v.* Bancroft (1 Fed. Cas., 84).

(*d*) The charge of a specific duty upon an article in a particular form or vessel is a charge upon the whole article, as described, including the vessel or material described as containing it.—Karthaus *v.* Frick (Taney, 94; 14 Fed. Cas., 136).

(*e*) The words used in tariff act when not technical, either as having a special sense by commercial usage or as having a scientific meaning different from the popular meaning—in other words, when they are words of common speech—are within the judicial knowledge and their interpretation is a matter of law.—Toplitz *v.* Hedden (33 Fed. Rep., 617).

(*f*) Under the act of May 9, 1890, the Secretary must finally classify the merchandise therein named, and that power is vested in no other officer.—In re Ballin (C. C.), (45 Fed. Rep., 170).

(*g*) The fact that Congress before framing the tariff acts advises with manufacturing experts does not give rise to any rule of construction whereby words used therein may be interpreted according to the technical understanding of the manufacturers.—In re Herrmann (C. C.), (52 Fed. Rep., 941).

(*h*) Words of classification are, in general, to be construed either in their common or their commercial meaning, as opposed to their scientific sense.—United States *v.* Buffalo Natural Gas Fuel Co. (C. C. A.), (78 Fed. Rep., 110).

(*i*) The appraiser should decide doubtful points in favor of the Government, especially where the classification is dependent upon the interpretation of the language of the tariff, but this rule does not apply to questions exclusively of fact.—T. D. 14832, G. A. 2515.

(*j*) The test of predominant use as applied to the classification of an article is only resorted to where necessary to properly classify an article falling within two or more classifications, either of which, standing alone, would adequately describe it, and where the article is enumerated by reference to its use.—Smith *v.* United States (C. C. A.), (93 Fed. Rep., 194).

CLASSIFICATION—COMMERCIAL DESIGNATION.

(*k*) Tariff acts must be construed according to commercial usage and understanding.—Bacon *v.* Bancroft (1 Story, 341; 2 Fed. Cas., 325).

(*l*) Words in a tariff act are to be generally interpreted according to their meaning in trade and commerce at the time of the passage of the act.—McCoy *v.* Hedden (C. C.), (38 Fed. Rep., 89).

(*m*) Where words have acquired among importers and large dealers a meaning different from that which they have in ordinary speech, such trade meaning is to be adopted in the interpretation of the law.—Sidenberg *v.* Robertson (C. C.), (41 Fed. Rep., 763).

(*a*) Tariff laws are addressed to the understanding of merchants and, as a general rule, the descriptive language in such laws is to be taken in a commercial sense.—In re John Hope & Sons Engraving and Manufacturing Co. (C. C.), (100 Fed. Rep., 286).

(*b*) The denomination of merchandise in a tariff act is to be understood in the sense in which the same terms are employed by merchants.—United States *v.* One Hundred and Twelve Casks of Sugar (8 Pet., 277).

(*c*) Revenue laws class substances according to their denomination acquired by general use in our own trade.—Two hundred Chests of Tea (9 Wheat., 430).

(*d*) In imposing duties Congress must be understood as describing the articles upon which duty is imposed according to the commercial understanding of the terms used in the law in our own markets.—Curtis *v.* Martin (3 How., 106, 109).

(*e*) Laws imposing duties on importations of goods are intended for practical use and application by men engaged in commerce, and hence it has become a settled rule in the interpretation of statutes of this description to construe the language adopted by the legislature, and particularly in the denomination of articles, according to the commercial understanding of the terms used. * * * Whether a particular article was designated by one name or another in the country of its origin or whether it were a simple or mixed substance was of no importance in the view of the legislature. It applied its attention to the description of the articles as they derive their appellations in our own markets, in our domestic as well as our foreign traffic, and it would have been as dangerous as useless to attempt any other classification than that derived from the actual business of human life.—Elliott *v.* Swartwout (10 Pet., 137, 151).

(*f*) The rule to be followed in the construction of revenue statutes in cases like this is well settled in this court. It is that the descriptive terms applied to articles of commerce shall be understood according to the acceptation given them by commercial men in our own ports at the time of the passage of the act in which they are found.—Arthur *v.* Cummings (91 U. S., 362, 363); Tyng *v.* Grinnell (92 U. S., 467, 470); Arthur *v.* Morrison (96 U. S., 108); Arthur *v.* Lahey (96 U. S., 112, 113); Arthur *v.* Butterfield (125 U. S., 70, 75).

(*g*) In the interpretation of customs laws nothing is better settled than that words are to receive their commercial meaning, and that goods of a particular kind, which would otherwise be comprehended in a class, are subject to a distinct rate of duty from that imposed upon the class generally they are taken out of that class for the purpose of the assessment of duties.—Seeberger *v.* Cahn (137 U. S., 95).

(*h*) Mercantile terms used in a law are to be taken in the sense intended, which is to be ascertained by the laws in pari materia.—United States *v.* Twenty-four Coils of Cordage (Baldwin, 502; 28 Fed. Cas., 276).

(*i*) The commercial designation, as we have frequently decided, is the first and most important designation to be ascertained in settling the meaning and application of the tariff laws. But if the commercial designation fails to give an article its proper place in the classifications of the law, then resort must necessarily be had to the common designation.—Robertson *v.* Salomon (130 U. S., 412, 415).

(*j*) The language of commerce when used in laws imposing duties and particularly when employed in the denomination of articles must be construed according to the commercial understanding of the terms employed.—Hedden *v.* Richard (149 U. S., 346, 348).

(*a*) This rule is equally applicable when a term is confined in its meaning not merely to commerce but to a particular trade, and in such case also the presumption is that the term was used in its trade signification.—Id.

(*b*) It has long been a settled rule of the interpretation of statutes imposing duties on imports that if words used therein to designate particular kinds or classes of goods have a well-known signification in our trade and commerce different from their ordinary meaning among the people, the commercial meaning is to prevail unless Congress has clearly manifested a contrary intention, and that is only when no commercial meaning is called for or proved that the common meaning of the words is to be adopted.—Cadwalader *v.* Zeh (151 U. S., 171, 176).

(*c*) When the terms employed in the tariff laws have a special restricted meaning, according to the general usage of the trade to which the articles appertain, it is to be presumed that Congress used them in such restricted sense; but the fact that they have such restricted meaning must be clearly established, otherwise they are to be interpreted according to their common popular signification.—Kennedy *v.* Hartranft (9 Fed. Rep., 18).

(*d*) Proof of the commercial designation of an article must go to show that the name of the goods in question is identical with the specific term used in the statute.—Jaffrey *v.* Murphy (19 Int. Rev. Rec., 143; 13 Fed. Cas., 285).

(*e*) When the terms used are general they include all the subordinate or special kinds of goods so generally described, notwithstanding that dealers and others, in speaking of a particular kind of such goods, commercially describe them usually by a specific name.—Id.

(*f*) Specific names when used in tariff acts are to be construed according to their general use in trade and commerce.—Id.

(*g*) Pieces of round iron cut in suitable lengths, some being straight and others curved or bent to a U shape, and which are adapted to be formed into links or cables, are properly invoiced as "straight, bent, and turned links," respectively, it appearing that they are known under those terms in trade and commerce.—United States *v.* Thirty-one Boxes (Betts' Scr. Bk., 163; 28 Fed. Cas., 56).

(*h*) If articles identical in use with the samples were not generally known, the question whether the diversities were material arises, and this may be a question of law when the facts are ascertained. Change which renders an article substantially different as an article of commerce and adapts it to all the uses of another article, on which a higher rate is levied, destroys its legal identity and is a material change.—Wilkinson *v.* Greely (1 Curt., 439; 29 Fed. Cas., 1259).

(*i*) When the question is whether goods bore a particular name in particular transactions, it is necessary they should have been so known generally and not in particular places, to the exclusion of others, or to particular persons only.—Wilkinson *v.* Greely (1 Curt., 439; 29 Fed. Cas., 1259).

(*j*) On this question negative evidence from those engaged in trade has much weight.—Id.

(*k*) Where an importer seeks by reason of a commercial designation to withdraw certain goods from the operation of terms of general description in a tariff act, which would in ordinary speech include them, he must show by a fair preponderance of evidence not only that the goods were, at the time of the passage of the act, known in trade and commerce by various trade names

but also that the terms of general description then had in the parlance of trade and commerce a restricted meaning excluding the goods in question.—Claflin *v.* Robertson (C. C.), (38 Fed. Rep., 92).

(*a*) To establish the fact that certain articles are not to be included under a general term which in its common acceptation is broad enough to include them, it is not sufficient to show that they are always bought and sold by certain specific names and that the general term used in the tariff is not used in such commercial transactions; this must be supplemented by proof that the general term used in the tariff has in trade a restricted meaning which would exclude the article in controversy.—Sidenberg *v.* Robertson (C. C.), (41 Fed. Rep., 763).

(*b*) In order to give a general term a specific trade meaning, to include only a particular class of articles, it must be shown that prior to the passage of the law such term was in commerce and trade at all ports and trade centers of the country a well-known, uniform, and universally accepted designation of such particular class.—Carson *v.* Nixon (C. C. A.), (90 Fed. Rep., 409); Field *v.* United States (C. C. A.), (Id., 412).

(*c*) Where the evidence as to the commercial designation of an article is conflicting, the ordinary name given it in common speech, when proper under the definition given by the dictionaries, will govern in making classification.—Bour *v.* United States (C. C.), (91 Fed. Rep., 533).

(*d*) Though generally the name by which an article is known in commerce is taken to include that article in a revenue law, yet by a course of legislation it may be made apparent that Congress did not intend to include a particular article under the name which among commercial men would include it.—De Forrest *v.* Lawrence (13 How., 274).

(*e*) Whether a particular article is designated by one name or another in the country of its origin, or whether it is a simple or mixed substance, is a matter of very little importance in the adjustment of our revenue laws, as those who frame such laws are chiefly governed by the appellation which the articles bear in our own markets and in our domestic and foreign trade.—Tyng *v.* Grinnell (92 U. S., 467, 470).

(*f*) When Congress has designated an article by a specific name, and by such name imposed a duty upon it, general terms in a subsequent act, or in a later part of the same act, although sufficiently broad to comprehend such articles, are not applicable.—Arthur *v.* Lahey (96 U. S., 112); Vietor *v.* Arthur (104 U. S., 498, 499); Robertson *v.* Glendenning (132 U. S., 158); Huttou *v.* Schell (25 Int. Rev. Rec., 168; 12 Fed. Cas., 1099); United States *v.* Davis (C. C. A.), (54 Fed. Rep., 147); In re Wise (C. C.), (73 Fed. Rep., 183).

(*g*) The rule that where words are used in an act imposing duties which have acquired by commercial use a meaning different from their ordinary, the latter may be controlled by the former, is not applicable when the language used in the statute is unequivocal.—Newman *v.* Arthur (109 U. S., 132).

(*h*) In construing a tariff act when it is claimed that the commercial use of a word or phrase differs from the ordinary signification of such word or phrase, in order that the former may prevail over the latter it must appear that the commercial designation is the result of established usage in commerce and trade and that at the date of the passage of the act the usage was definite, uniform, and general and not partial, local, or personal. In this case mugs, plates, cups, and saucers made of china, of small size, were decided to be subject to duty at 60 per cent under schedule B, act of 1883, and not under schedule N as toys.—Maddock *v.* Magone (152 U. S., 368).

(*a*) The above principle also laid down in Sonn *v.* Magone (159 U. S., 417, 420).

(*b*) An article may be bought and sold by the specific name which indicates that precise article, and still a group of such articles may be known to trade and commerce by a commercial term which includes them in a special group and which still never appears on the face of an invoice or bill of the goods when the articles are described, because they are always described by the same specific name which refers to the particular article.—In re Herrman (C. C.), (52 Fed. Rep., 941).

(*c*) In ascertaining the meaning of terms in a tariff act recourse is had to their meaning according to the commercial understanding of the terms in our markets at the time the act was passed, and where it does not appear from the act itself that some other certain fixed meaning is intended by the terms used they are to be understood according to the commercial meaning of the terms in our markets at the time the act was passed; but where it does appear by the act itself that a particular meaning was intended by the terms used that particular meaning must be adopted in giving a construction to the act, whatever the commercial meaning of the terms may have been.—Roosevelt *v.* Maxwell (3 Blatchf., 391; 20 Fed. Cas., 1155).

(*d*) It is not to be presumed that Congress, when it substituted the provisions of one tariff for those of another, intended to use terms in a sense different from that in which they were used in a prior act.—Id.

(*e*) The trade usage which is to determine the meaning of a word must be well known and general.—Dodge *v.* Hedden (C. C.), (42 Fed. Rep., 446).

(*f*) An article not commercially known in this country at the time of the passage of a tariff law, but subsequently imported, and which in fact comes within the proper definition of a similar article then known and provided for in the act, and which is so designated commercially, is entitled to be classified as such.—Matheson & Co. *v.* United States (C. C.), (90 Fed. Rep., 276).

(*g*) The commercial designation of an article, in order to control its classification, must be its designation as understood in the trade and commerce of the United States, and evidence of such designation elsewhere is inadmissible.—T. D. 18616, G. A. 4014.

(*h*) The denomination of articles is construed according to the commercial understanding of terms used and not with reference to the materials of which such articles are made or the use to which they may be applied.—May *v.* Simmons (4 Fed. Rep., 499).

(*i*) Undoubtedly the language of tariff acts is to be construed according to its commercial signification; but it will always be understood to have the same meaning in commerce that it has in the community at large unless the contrary is shown.—Swan *v.* Arthur (103 U. S., 597, 598); Schmieder *v.* Barney (113 U. S., 645, 648).

(*j*) The commercial designation established after the passage of a tariff act does not determine the classification of the articles in question.—Dennison Manufacturing Co. *v.* United States (C. C. A.), (72 Fed. Rep., 258).

(*k*) The fact that at the date of the passage of an act imposing duties goods of a certain kind had not been manufactured does not withdraw them from the class to which they belong when the language of the statute clearly and fairly includes them.—Newman *v.* Arthur (109 U. S., 132).

(*l*) In the absence of a settled designation of a cloth by merchants and importers, its designation as hair, silk, cotton, or wool for the purposes of

revenue depends upon the predominance of such article in its composition and not upon the absence of any other material.—Arthur *v.* Butterfield (125 U. S., 70, 75).

(*a*) Where the words of a statute are not technical, either as having a special sense by commercial usage or as having a scientific meaning different from their common meaning, they are the words of common speech, and as such their interpretation is within the judicial knowledge, and therefore matter of law. In this case it was decided that tomatoes were vegetables and not fruit.—Nix. *v.* Hedden (C. C.), (39 Fed. Rep., 109).

(*b*) The legislature must be presumed to have chosen language with regard to those for whom it is designed to constitute a rule of commerce, viz, the community at large.—Id.

(*c*) The rule is well settled that in interpreting a name or expression applied to articles upon which duties are laid Congress uses such terms in their ordinary commercial sense rather than in their distinctive or technical sense.—In re Wise (C. C.), (73 Fed. Rep., 183).

(*d*) It is a cardinal rule of this court that in fixing the classification of goods for the payment of duties the name or designation of the goods is to be understood in its known commercial sense and that their denomination in the market when the law was passed will control their classification, without regard to their scientific designation, the material of which they are made, or the use to which they may be applied.—American Net & Twine Co. *v.* Worthington (141 U. S., 468, 471).

(*e*) The commercial designation or denomination of an article in the markets of the country when the law was passed will control its classification, without regard to its scientific designation, and without regard to the material of which it may be made, and without regard to the use to which it may be destined or applied.—T. D. 22521, G. A. 4777.

(*f*) In the construction of laws relating to trade and commerce the vocabulary of merchants is to be adopted in preference to that of mechanics.—United States *v.* Sarchet (Gilp., 273; 27 Fed. Cas., 958).

(*g*) To authorize the admission of small pieces of bolt iron under the name of chain links, it must be proved that they have been previously known in commerce by that name.—Id.

(*h*) The trade and commerce of this country is the trade which buys and sells the particular article, whether it comes from abroad or is made here, and the trade and commerce which makes a designation is the trade and commerce between individuals where the buyer and seller are both engaged in that as their business; not where an individual retails to a consumer, but where both the parties to the transaction are tradesmen.—Dieckerhoff *v.* Robertson (C. C.), (44 Fed. Rep., 160).

(*i*) The trade which by its usage settles the commercial names of goods is the trade which is carried on between those why buy and sell at wholesale. where both the buyer and the seller are engaged in the traffic in those goods as the regular business of their lives. It is not the trade where an individual buys for his own personal consumption.—Lamb *v.* Robertson (C. C.), (38 Fed. Rep., 716).

(*j*) The term "similar description" is not a commercial term, and the tariff acts do not contemplate that goods classed under it shall be in all respects the same.—Greenleaf *v.* Goodrich (101 U. S., 278).

(*a*) In order to determine the commercial meaning of a term it is not the meaning used in transactions between the retail dealer on the one side and the individual purchaser at retail on the other side that is to be considered, but the meaning used between parties who are, on both sides of the transaction, engaged in that particular occupation as the business of their lives.—Morrison *v.* Miller (37 Fed. Rep., 82).

(*b*) In the construction of tariff laws the ordinary meaning of the phrase in common speech is a question of law for the court; the commercial meaning is a question of fact for the jury.—Vom Cleff *v.* Magone (C. C.), (57 Fed. Rep., 198).

(*c*) The rule of law is well settled that whether an imported article is or is not known in commerce by the word or terms used in the tariff act is a question of fact for the jury and not a question of construction, and of course it must, in a case like the present, be determined by the court as a question of fact, the issue of fact as well as of law being submitted to the court.—Tyng *v.* Grinnell (92 U. S., 467, 470).

(*d*) The commercial designation of an article is not a matter of which the courts can take judicial knowledge, but is a fact to be proved.—Seeberger *v.* Schlesinger (152 U. S., 581, 585).

CUBAN RECIPROCITY TREATY (33 STAT., 2136; T. D. 24836).

(*e*) The reciprocity treaty between the United States and the Republic of Cuba did not go into effect until December 27, 1903, the date proclaimed by the Presidents of the United States and Cuba, and merchandise imported prior to that date was not entitled to the benefit of the reduced rates provided in the treaty. There is a presumption against retrospective legislation, and words in a statute ought not to have such operation unless they are so clear, strong, and imperative that no other meaning can be annexed to them or unless the intention of the legislature can not be otherwise satisfied. 136 Fed. Rep., 508 (T. D. 26194), reversed; T. D. 25255, G. A. 5665, affirmed.—United States *v.* American Sugar Refining Company (202 U. S., 563; T. D. 27410).

(*f*) There is a presumption against retrospective operation of statutes, and words ought not to have such operation "unless they are so clear, strong, and imperative that no other meaning can be annexed to them, or unless the intention of the legislature can not be otherwise satisfied." In respect to the Cuban treaty it can not be supposed that if Congress intended it to have retrospective operation words that expressed the contrary intention would have been chosen.—Ibid.

(*g*) Imports from Cuba are not entitled to the reduction of duties provided in the treaty until December 27, 1903, the date proclaimed by the President of the United States and the President of Cuba for the commencement of the operation of the treaty. 144 Fed. Rep., 563; T. D. 27261 and T. D. 25914, G. A. 5885, affirmed.—Franklin Sugar Refining Company *v.* United States (202 U. S., 580; T. D. 27412).

(*h*) The postponement for ten days of the time when the Cuban reciprocity treaty of December 17, 1903, should take effect, as proclaimed by the President, was valid, and merchandise imported after that day and before December 27, 1903, was not subject to the provisions of the treaty. T. D. 26214, G. A. 5989, reversed on this point.—United States *v.* Dalton (151 Fed. Rep., 144; T. D. 27973).

(*i*) The Cuban reciprocity treaty had no retroactive effect, and merchandise entered before the treaty took effect was not subject to its provisions. T. D.

26214, G. A. 5989, affirmed on this point.—Dalton *v.* United States (151 Fed. Rep., 143; T. D. 27974).

(*a*) Article II of this treaty, providing that the products of the soil or industry of Cuba imported into the United States shall be admitted at the reduced rate of duty therein named, has reference to the rates of duty prescribed by any general tariff law which may supersede the present Dingley Act and not to a special law like that governing our tariff relations with the Philippine Islands. (Act of March 8, 1902; T. D. 23583.) No sugar imported from the Republic of Cuba can be admitted into the United States at a reduction of duty greater than 20 per cent of the rates of duty provided thereon by the present tariff act of the United States, approved July 24, 1897. (T. D. 26189, G. A. 5980.)

(*b*) Tobacco produced in and exported from Cuba was placed in bonded warehouse and remained there over three years. While the tobacco was in warehouse, and prior to the expiration of the three years, the reciprocity treaty with Cuba became effective. It was held that the dutiable character of such tobacco is governed by the provisions of the treaty and that the rights and liabilities of both the Government and the importers were fixed at the time of the abandonment (R. S. 2971). A protest claiming that such tobacco is entitled to the reduced rate of duty under the provisions of said treaty will be sustained.—T. D. 26386, G. A. 6051.

(*c*) Tobacco produced in and exported from Cuba and entered for warehouse on September 25, 1900, remained in warehouse over three years, and consequently was regarded as abandoned to the Government under the provisions of R. S. 2971. The tobacco was subject to the rate of duty in force at the time of its abandonment, when the rights and liabilities of both the Government and the importer as to the question of duties are fixed, and the promulgation of the reciprocity treaty with Cuba subsequent to the date of the abandonment did not affect the duty on the importation, nor is it taken out of the operation of the general rule by an extension of time made by the Treasury Department within which such tobacco may be sold as abandoned property or within which such duties were to be paid.—T. D. 26991, G. A. 6259.

(*d*) Merchandise imported from Cuba, entered for warehouse, and withdrawn from warehouse prior to December 27, 1903, the date when the reciprocity treaty with Cuba took effect, is subject to the rate of duty in force at the time of its withdrawal from warehouse for consumption and not to the rate of duty in force at the time of the liquidating of the withdrawal entry. The treaty had no retrospective operation.—United States *v.* American Sugar Refining Company (202 U. S., 563; T. D. 27410) and Franklin Sugar Refining Company *v.* United States (202 U. S., 580; T. D. 27412) followed; T. D. 25427, G. A. 5724, affirmed in effect; T. D. 27555, G. A. 6415.

(*e*) The Philippine Archipelago is not an "other country" within the meaning of that phrase as used in Article VIII of this treaty, and commodities coming from Cuba are dutiable at 20 per cent less than the rates provided in the tariff act of 1897 and not at 20 per cent less than the rates provided for like commodities from the Philippines. Article II, being more specific in its terms, is not modified or controlled by the general provisions of Article VIII.—T. D. 27847, G. A. 6520; affirmed in Faber *v.* U. S. (T. D. 28542).

(*f*) Alcohol coming from Cuba is dutiable under the provisions of Article II of this treaty at 20 per cent less than the rate provided for alcohol by the act of 1897 and not at 20 per cent less than the rate provided therefor by the reciprocity agreement with France, Germany, Italy, and Portugal.—Ibid.

IMMEDIATE TRANSPORTATION ACT OF JUNE 10, 1880 (21 STAT., 173; U. S. COMP. STAT., 1901, P. 1962).

(*a*) It is not the official duty of the collector of customs to receive the freight due to carriers for transportation of merchandise in bond, in pursuance of the act of June 10, 1880 (21 Stat., 173), but if the collector agrees to receive such freight in lieu of giving notice to the carrier, as required by the statute, before delivering the goods to the consignee, he would be liable for any amount so received for the use of the carrier.—Cleveland, C. C. & I. Ry. Co. *v.* M'Clung (15 Fed. Rep., 905).

(*b*) The receipt of such freight not being an official duty, a deputy could not render the collector liable for his acts by reason simply of his official relations to his superior. The collector would not be liable for freights collected by a deputy unless he had in some way authorized his deputy so to act or unless he had so acted as to estop him from denying that the deputy was, in the matter complained of, acting by his authority for him.—Id.

(*c*) If the collector knew that his deputy was receiving freight for the carrier and permitted the carrier to receive the freight through his deputy, in the belief that he was acting for him, or by his acts or declarations held out his deputy as his agent in the matter to receive the freight due to the carrier, in lieu of the notice required by the statute, he would be liable to the carrier for any amount so paid to the deputy.—Id.

(*d*) The plaintiff not having alleged that the freight is unpaid, but, on the contrary, having alleged payment of the freight for his use and sued for its recovery, the carrier can not recover damages by reason of the failure of the collector to give notice before delivering the merchandise to the consignee.—Id.

(*e*) A collector of customs is not authorized by the act of 1880 to collect the freight upon the transported goods or to receive it for the lien holder, and if a deputy collector who acts as cashier for the collector does so collect or receive the freight his act is an unofficial act which entails no official responsibility upon the collector, his superior.—Cleveland, Columbus, &c., R. R. *v.* McClung (119 U. S., 454).

(*f*) This act does not require the importer to furnish the collector at the ports of arrival with two copies of the quadruplicate invoices, and a charge for storage incurred by reason of the failure of the importer to furnish two copies is not a legal charge against the importer.—T. D. 28156, G. A. 6585.

PHILIPPINE TARIFF ACT OF MARCH 8, 1902 (32 STAT., 54; T. D. 23583).

(*g*) To entitle a commodity which is the product of the Philippine Archipelago to admission to the ports of the United States at 75 per cent of the regular tariff duties, such commodity must be exported direct from the Philippine Islands, or, if through some other country, nothing more than transshipment must have taken place in such country. Where such commodity has been exported from the Philippine Islands to some other country, and there mingled with the commerce of that country, and from there exported to the United States, it is not entitled to the low rate provided for in section 2 of this act.—T. D. 25510, G. A. 5761.

PURE-FOOD LAW—ACT OF MARCH 3, 1903 (32 STAT., 1158).

(*h*) The expense attached to the administration of every Federal law, where there is no express provision to the contrary, is to be borne by the Government.

The expense for storage upon merchandise detained by the order of the Secretary of the Treasury pending an inspection and analysis by the Department of Agriculture, pursuant to the so-called pure-food law, being the act of March 3, 1903, can not legally be imposed upon the importer.—United States *v.* Acker et al. (133 Fed. Rep., 842; T. D. 25812), affirming without opinion T. D. 25331, G. A. 5689).

(*a*) The expense for cartage of merchandise in removing the same to a warehouse when detained by the order of the Secretary of the Treasury for inspection and examination by the Department of Agriculture under the so-called pure-food law can not be imposed upon the importer, but must be borne by the Government.—United States *v.* Acker et al. (133 Fed. Rep., 842; T. D. 25812) followed; T. D. 26244, G. A. 6005.

(*b*) Samples of imported merchandise consumed or destroyed by the Department of Agriculture in making the inspection and analysis authorized by the so-called pure-food law, as contained in a paragraph of the appropriation act of March 3, 1903, are dutiable, and the collector is required to levy and collect duty thereon the same as on the remainder of the importation.—T. D. 26839, G. A. 6197.

(*c*) Storage charges on imported merchandise detained for examination by the Department of Agriculture under the act of March 3, 1903, and permitted to remain in the public stores after due notice to remove the same has been received by him are properly assessable against the importer and may be collected from him.—T. D. 27381, G. A. 6373.

BOND FOR DELIVERY OF UNEXAMINED PACKAGES.

(*d*) In computing the ten days within which the order of the collector for return of goods to the public stores must be served upon the importer, if the tenth day falls on Sunday that day can not be excluded, and the service on Monday following is not sufficient. (In this case the notice was mailed on Saturday, the ten days expired on Sunday, and the notice was received by the importer on Monday. The collector refused to correct the classification because the goods were not returned within the ten days.)—Hermann *v.* United States (C. C.), (66 Fed. Rep., 721).

(*e*) The bond given by importers under R. S. 2899 to secure the possession of packages not ordered for examination, in double the value of the merchandise, entitles the Government, in the event of a breach of the bond, to the amount named as specific damages, and it is not under the necessity of proving actual damage.—Dieckerhoff *v.* United States (202 U. S., 302; T. D. 27366), affirming 136 Fed. Rep., 545; T. D. 26040.

COMMERCE WITH CONTIGUOUS COUNTRIES.

(*f*) The exceptions specified in R. S. 3095 do not apply to Brazos de Santiago nor the district in which it is situated, and which runs up the Rio Grande on the boundary line between the United States and Mexico and adjacent to Mexico, and the prohibition of the statute applies to all such vessels arrving by sea at the port of Brazos de Santiago from any foreign port, including the port of Tampico, Mexico. The said section must be read in connection with R. S. 3097.—United States *v.* The Sloop Theophile (11 Fed. Rep., 696).

(*g*) Canadian hay imported at Richford, Vt., and bond given for transportation and exportation via Boston. The hay was intended to be fed to Cana-

dian cattle during voyage. Held not to be free, as the provision in R. S. 2866 only applies to bona fide exportations to foreign countries and not to supplies to be consumed on the voyage.—T. D. 12576, G. A. 1260.

ENTRY.

(*a*) R. S. 2785, providing for entry within fifteen days after the report of the master of the vessel, does not prevent entry of the goods before entry of the vessel. T. D. 21116, G. A. 4436, reversed.—United States *v.* Legg (C. C. A.), (105 Fed. Rep,. 930).

(*b*) An importer being required to make the entry required by R. S. 2785, when he presented himself to the collector, with his papers and money for duties, and offered to make entry and pay the duties, entry will be considered to have been made at that time, though the collector refused to receive or file the papers, and if such entry is presented, with offer to pay duties, before 4.06 p. m., July 24, 1897, duties are to be assessed under the act of 1894.—Id.

(*c*) The written entry required by R. S. 2785, and not the series of acts necessary to the entering of the goods, is the "entry" referred to in section 33, act of 1897.—Id.

(*d*) The provision of R. S. 2785 for the entry of merchandise within fifteen days after the report of the collector of the district of the master of the vessel in which the merchandise is imported fixes the date after which the importer may not make his entry, but not the date before which he may not do so. Accordingly, where importers on and prior to 4.06 p. m., July 24, 1897, tendered the collector a consumption entry, and were prepared to pay the estimated duty, on merchandise on a vessel which arrived within the limits of the port that morning, the merchandise is dutiable under the act of 1894. T. D. 21116, G. A. 4436, overruled and United States *v.* Legg (C. C. A.), (105 Fed. Rep., 930) followed.—T. D. 22870, G. A. 4881.

(*e*) In construing this section, allowing importers fifteen days within which to make entry of merchandise, and section 33, tariff act of 1897, providing that "merchandise previously imported, for which no entry has been made," shall be subject to the duties provided in said tariff act, held that the former section does not have the effect of giving importers fifteen days in which to enter under the tariff act preceding that of 1897 merchandise which reached port, but was not entered, while said preceding act, was in force.—United States *v.* Lumber Company, and Lumber Company *v.* United States (142 Fed. Rep., 432; T. D. 26826), reversing 128 id., 306; T. D. 25135, and affirming T. D. 24535, G. A. 5365.

(*f*) A charge by a collector for storage in a public store, for labor, and for cartage from the general-order warehouse to the public store, made upon uninvoiced and unclaimed goods under the value of $100 sent to the general-order warehouse and taken thence to a public store for examination on the application of the owner, is a valid charge authorized by law.—Kennedy *v.* Magone (158 U. S., 212).

(*g*) When an importer chooses to enter goods of less value than $100 without a certified invoice, charges for cartage (under R. S. 2926) to appraisers' stores and for storage and labor at such stores may properly be exacted.—Kennedy *v.* Magone (C. C.), (41 Fed. Rep., 768).

(*h*) Where merchandise valued at less than $100 is entered by appraisement without invoice, and the entry is incomplete for want of particulars, and the goods are taken into custody by the collector and conveyed to a warehouse, the

charges for storage and labor are legal.—Hempstead *v.* Cadwalader (C. C.), (42 Fed. Rep., 529).

(*a*) What is an incomplete entry under section 2926, R. S.—T. D. 18738, G. A. 4051.

MAIL IMPORTATIONS.

(*b*) Dutiable goods can not lawfully be imported in the foreign mails under the international postal treaty of Berne of October 9, 1874 (19 Stat., 577). Such goods are, in the hands of the receiver of them from the post-office, subject to seizure, and the fact that there was no intent on the part of the sender or receiver of them to defraud the United States of the duty does not render the customs officers liable to an action for making the seizure.—Von Cotzhausen *v.* Nazro (107 U. S., 215).

MANIFEST—ARTICLES NOT ON.

(*c*) When articles purchased abroad for the equipment of a vessel are not used and remain on board at her arrival in the United States, they need not be reported on her manifest.—United States *v.* Twenty Three Coils of Cordage (Gilp., 299; 28 Fed. Cas., 290).

(*d*) Articles, such as cables and hawsers, purchased abroad in the course of the voyage for the bona fide purpose of substituting them, as part of the ship's equipment, for articles lost or deteriorated by use, are not subject to duty and need not be entered on the manifest.—United States *v.* One Hempen Cable and One Hempen Hawser (41 Niles Reg., 273; 27 Fed. Cas., 264).

AVERAGE VALUE.

(*e*) Section 2912, R. S., has no application to wools which, within the meaning of paragraph 356, tariff act of 1897, have been changed in condition for the purpose of evading duty.—T. D. 25168, G. A. 5629; Stone *v.* United States (147 Fed. Rep., 603; T. D. 27515).

(*f*) Section 2910, R. S., does not apply to a mixed invoice where each item of the merchandise on the invoice bears the same rate of duty.—T. D. 28596, G. A. 6690.

REPAIRS TO VESSELS.

(*g*) The expense of dry-docking included in the cost of repairs made in foreign ports on vessels enrolled and licensed under the laws of the United States to engage in the foreign and coasting trade on the northern, northeastern, and northwestern frontiers of the United States is not an element of dutiable value in assessing duty on the cost of such repairs.—United States *v.* George Hall Coal Company (142 Fed. Rep., 1039; T. D. 27068), affirming 134 id., 1003; T. D. 26038, followed; T. D. 27154, G. A. 6295.

(*h*) The expenses incurred in a foreign port in repairing an American vessel and for fittings and work of carpenters and mechanics on the same are expenses for repairs within the meaning of R. S. 3114 and dutiable at 50 per cent on the cost of repairs in such foreign country.—T. D. 21670, G. A. 4575.

(*i*) An American vessel engaged in trade between Cape Vincent, United States, and Kingston, Canada, was necessarily repaired at Kingston. The cost of the repairs was dutiable at 50 per cent, and if the owner has a right to remission it is a matter for the Secretary under R. S. 3115.—T. D. 12305, G. A. 1077.

SEA STORES.

(*a*) Hempen cables and hawsers are not "vessel and cabin stores" within section 23 of the collection act of 1799; nor are they "sea stores" within section 45 of that act. These expressions mean stores or provisions laid in for cabin or steerage, for officers, passengers, or crew, or, if capable of further extension, can only be applicable to articles of consumption which perish in the using and not to the tackel and apparel of a ship—the sails, rigging, cable, or anchors.—United States *v.* One Hempen Cable and One Hempen Hawser (41 Niles Register, 273; 27 Fed. Cas., 264).

(*b*) Information for the forfeiture of sea stores for not being reported on the manifest. Cordage, raven's-duck, and sailcloth found on board of a vessel on her return from a voyage are not sea stores within section 45, act of 1799.—United States *v.* Twenty Four Coils of Cordage (Baldwin, 502; 28 Fed. Cas., 276).

(*c*) If intended for the use of the ship, they are a part of its tackle, apparel, and furniture; if not, they are a part of the cargo.—Id.

(*d*) Where articles are purchased abroad for a vessel to be used as a part of her equipment, they are not sea stores.—United States *v.* Twenty Three Coils of Cordage (Gilp., 299; 28 Fed. Cas., 290).

(*e*) What may be a reasonable allowance of goods to be made to a sea vessel, to be entered free as sea stores, is referred to the judgment of the collector and naval officer, where there is one, and in ports where there is none, to the collector alone.—An Ullage Box of Sugar (1 Ware (350), 355; 24 Fed. Cas., 504).

(*f*) If there be no reason for imputing collusion between the importer or master and the officers of the customs for the purpose of defrauding the United States of the duties, the decision of the collector is conclusive.—Id.

(*g*) If an amount manifestly excessive were allowed, it might furnish a presumption of fraudulent collusion.—Id.

(*h*) If the importer takes goods from the vessel which were entered free as sea stores and uses them as merchandise, as by offering them for sale, he will be liable to an action of debt for the duties; but the goods are not liable to forfeiture.—An Ullage Box of Sugar (1 Ware (350), 355; 24 Fed. Cas., 504).

(*i*) As to limitations of free entry of steamer coal.—T. D. 13866, G. A. 2019.

(*j*) Coal used as ballast is not part of the sea stores of a vessel within the meaning of R. S. 2796, 2797.—T. D. 21324, G. A. 4464.

(*k*) The determination of what constitutes excessive sea stores rests entirely within the judgment of the collector, in conjunction with the naval officer, where there is one. His decision is not reviewable by the courts nor by the Board of General Appraisers.—Id.

(*l*) Coal stores held not to be entitled to the benefit of the provisions of the act of March 3, 1897.—T. D. 26864, G. A. 6211.

(*m*) Coal taken on a vessel to be consumed during the voyage is sea stores, and when transferred from one vessel to another of the same line in a port of the United States is exempt from duty. T. D. 23124, G. A. 4464; distinguished.—T. D. 28321, G. A. 6643.

FORFEITURE—SMUGGLING, ETC.

(*n*) A package of diamonds delivered in Europe to the captain of a vessel with a statement that the package contained nothing of value and with the

request that on arrival at Philadelphia he send the package by express to a certain address in Cincinnati. On arrival of the vessel a Treasury agent boarded her and demanded the package, which was delivered to him. The owner indicted under R. S. 2865 for smuggling. *Held*, that mere acts of concealment of merchandise on entering the waters of the United States, however preparatory they may be and however cogently they may indicate an intention of thereafter smuggling or clandestinely introducing, at best are but steps or attempts not alone in themselves constituting smuggling or clandestine introduction.—Keck *v.* United States (172 U. S., 434, 445).

(*a*) The offense of smuggling is not committed by an act done before the obligation to pay or account for the duties arises.—Ibid.

(*b*) The term "smuggling" had a well-understood import at common law, and in the absence of a particular definition of its significance in the statute creating it resort may be had to the common law for the purpose of arriving at the meaning of the word.—Keck *v.* United States (172 U. S., 434, 446).

(*c*) A review of the principal statutes enacted in this country regulating the collection of customs duties establishes that so far as they embrace legislation designed to prevent the evasion of duties they proceeded upon the theory of the English law on the same subject, that is, that they forbade all the acts which were deemed by the lawmaker means to the end of smuggling or clandestinely introducing dutiable goods into the country in violation of law, and which were likewise considered as efficient to enable the offender to reap the expected benefits of his wrongful acts. Therefore they forbade and prescribed penalties for everything which could precede smuggling or follow it, without specifically making a distinct and separate offense designated smuggling or clandestine introduction.—Keck *v.* United States (172 U. S., 434, 450).

(*d*) An indictment under R. S. 3082 which charges that the defendant on a date named "did knowingly, wilfully and unlawfully import and bring into the United States, and did assist in importing and bringing into the United States, to wit, into the port of Philadelphia," diamonds of a stated value "contrary to law and the provisions of the act of Congress in such cases made and provided with intent to defraud the United States," is clearly insufficient, as the allegations are too general and do not sufficiently inform the defendant of the nature of the accusation against him.—Keck *v.* United States (172 U. S., 434, 437).

(*e*) An indictment based on R. S. 2865 which charges that the defendant "did knowingly, wilfully and unlawfully, and with intent to defraud the revenue of the United States smuggle and clandestinely introduce into the United States, to wit, into the port of Philadelphia," certain "diamonds" of a stated value, which should have been invoiced and duty thereon paid or accounted for, but which to the knowledge of the defendant and with intent to defraud the revenue were not invoiced nor the duty paid or accounted for, sufficiently describes the offense to make it clear to the common understanding what articles were charged to have been smuggled and is sufficient.—Keck *v.* U. S. (172 U. S., 434, 438).

(*f*) Examining the case made by the record, it results that, whether we consider the testimony of the captain alone or all the testimony, it unquestionably establishes that there was no passage of the package of diamonds through the lines of the customs authorities, but that the package was delivered to the customs officer on board the vessel itself at a time when or before the obligation to make entry and pay the duties arose and that the offense of smuggling was not committed within the meaning of the statute. Reversing the District court.—Keck *v.* United States (172 U. S., 434, 455).

(*a*) In a suit to forfeit goods after the passage of the act of June 22, 1874, which requires proof of an actual intent to defraud the Government, there is no error in charging the jury that, after an actual importation in violation of law has been shown, if the claimant knew that his method of importation was contrary to law the burden is upon him to show affirmatively that he did not adopt such method with intent to evade the payment of duties.—United States *v.* Nine Trunks, 6 Wkly. Notes (Cas., 542; 24 Int. Rev. Rec., 327; 6 Reporter, 613; 26 Pittsb. Leg. J., 38; 27 Fed. Cas., 164).

(*b*) The penalties imposed in section 2802 are incurred when dutiable articles which the passenger had intentionally omitted to mention to the customs officer are found in the baggage, whether or not there was any intention to avoid payment of duty. What is meant by "mentioned."—Harts *v.* United States (140 Fed. Rep., 843; T. D. 26827), affirming 131 id., 886; T. D. 25608.

(*c*) Dutiable jewelry was found in a hand bag carried by the passenger after she had made an entry of dutiable articles from which she had omitted the jewelry and in which she stated that she had no dutiable articles other than those declared. She said and did nothing to put the customs officer on inquiry as to the dutiable character of any other articles in her baggage. Forfeiture was decreed.—United States *v.* One Pearl Necklace (111 Fed. Rep., 164), reversing 105 id., 357; Dodge *v.* United States (131 Fed. Rep., 849; T. D. 25609).

(*d*) Passenger had declared wearing apparel, which the official form makes include jewelry. She had left the ship, but was within the customs lines on the pier awaiting the examination of her baggage, when a pearl chain which she was wearing around her neck underneath her dress was seized as illegally imported. It was held that the seizure was unlawful, because the declaration of "wearing apparel" sufficiently covered the chain and she had not yet had opportunity to complete the entry by giving the Government officers information in regard to it, an opportunity she would have had during the examination of her baggage.—One Pearl Chain *v.* United States (Dulles, claimant), (123 Fed. Rep., 371); United States *v.* One Pearl Chain (139 Fed. Rep., 513; T. D. 26419), affirming id., 510; T. D. 26418.

(*e*) The bringing of goods into the United States without making an entry and producing an invoice therefor is importing merchandise "contrary to law," and goods so imported are liable to seizure and forfeiture, notwithstanding they are free of duty.—Six Parcels of Placer Gold *v.* United States (76 Pac. Rep., 473; T. D. 25200).

(*f*) It is immaterial whether the owner or driver of a domestic team used wholly within the United States in the transportation of smuggled merchandise had or had not knowledge of its illegal use; it is forfeitable under the provisions of R. S. 3061, 3062, and 3063.—United States *v.* One Black Horse, etc. (147 Fed. Rep., 770; T. D. 27196).

(*g*) A vehicle used in smuggling is subject to forfeiture irrespective of whether or not the owner of it was cognizant of the purpose for which it was being used.—United States *v.* One Black Horse (129 Fed. Rep., 167; T. D. 25396).

(*h*) A decree of forfeiture of merchandise seized for smuggling had been entered by default, and the term of the court during which such entry was made having expired it was held that the decree could not be opened and set aside at any subsequent term. Section 914 of the Revised Statutes, requiring that in causes other than admiralty and certain other specified causes the practice in Federal courts shall conform to the practice in State courts in like cases, does not apply to proceedings for the forfeiture of smuggled goods, for the reason that such actions are in rem and assimilate to actions in admiralty.—United

States *v.* One Trunk containing Fourteen pieces of Embroidery (155 Fed. Rep., 651; T. D. 28515).

(*a*) The provisions of R. S. 2802 would appear to apply only to the assessment of duty on dutiable articles found by customs officers in a passenger's baggage and are limited to the articles so found, while R. S. 3082 applies not only to articles which have been smuggled or attempted to be smuggled in that manner, but to goods which have been passed through the custom-house without detection.—United States *v.* Five Packages of Tapestry (114 Fed. Rep., 496).

(*b*) Articles on the person are "baggage" within the meaning of this section penalizing the concealment of dutiable articles in the baggage of any person arriving in the United States, and a package of precious stones found in the baggage of a passenger, which he had failed to declare, as provided by said section, is subject to the penalty there provided.—218¼ Carats Loose Emeralds *v.* United States (154 Fed. Rep., 839; T. D. 28235), affirming 153 id., 643; T. D. 27851.

(*c*) This section (3082) does not provide for the forfeiture of the value of any merchandise fraudulently imported into the United States.—United States *v.* A Lot of Precious Stones and Jewelry (134 Fed. Rep., 61; T. D. 26159).

(*d*) Omission to enter goods at the custom-house incurs forfeiture under this section, though the merchandise be American goods returned on which no duty is assessable under the tariff. It is no defense to the action that there was no intent to defraud the United States or that the United States is not actually defrauded of any duty.—United States *v.* Fifty Waltham Watch Movements (139 Fed. Rep., 291; T. D. 26546).

(*e*) The court of the district where smuggled property is found is the only court which has jurisdiction of the matter. Where the collector at Cleveland seized in the city of New York certain jewelry which was said to have been smuggled at the port of Cleveland and took it to Cleveland with him, it was held that his act did not constitute a seizure, that the court in his own district was without jurisdiction, and that the seizure could legally be made only in the district in which the articles were found.—United States *v.* Larkin (153 Fed. Rep., 113; T. D. 28328).

LANDING GOODS WITHOUT A PERMIT.

(*f*) Libel for smuggling cigars: One Albreu, who owned the cigars, testified that the captain of the bark in Habana had made an agreement to smuggle cigars for him; that he sent the cigars from Habana to Matanzas, where the bark was lying, and received a letter from the captain saying they were shipped; that he then came to New York, and after the arrival of the bark in New York received his cigars, which were brought him by a carman, and paid the captain the agreed freight. It also appeared in evidence that on the seizure of the cigars Albreu's papers were also seized, among which were the invoices of the cigars from Habana to Matanzas and the letter of the captain. The captain denied that the cigars were ever on board the vessel and otherwise contradicted Albreu, but gave no satisfactory explanation of the letter. Some other testimony was given contradicting some parts of Albreu's story. His character for truth was seriously impeached. *Held*, that the evidence sufficiently sustained the charge against the vessel and that she must be forfeited.—The John Griffin (4 Ben., 19; 11 Int. Rev. Rec., 63; 13 Fed. Cas., 680); reversed by the Circuit Court (case not reported), but sustained by the Supreme Court (15 Wallace, 29).

(*a*) On the arrival of the steamship at her pier or dock at Hoboken, N. J., certain packages were, without a permit or the knowledge of the customs inspectors, unladen by her officers as baggage of steerage passengers. The customs officers having there examined the packages and found them to contain articles subject to duty so marked them for identification and sent them to Castle Garden, New York City, for further examination. Upon such further examination at that place and the failure to pay the duties the packages were sent to the seizure room at the custom-house. *Held*, that the seizure was made at Castle Garden and not at the pier at Hoboken. It being fully proved that the packages were so unladen, the court below did not err in directing a verdict condemning them for a violation of section 50, act of 1799.—Four Packages *v.* United States (97 U. S., 404).

(*b*) The transshipment of a cargo from one vessel to another while lying at a wharf in port is an unlading and delivery within the meaning of section 50, act of 1799.—The Fame (1 Brown Adm., 42; 8 Fed. Cas., 982).

(*c*) Silver dollars are goods, wares, and merchandise within section 50, act of 1799, for the landing of which a permit from the custom-house is necessary.—The Elizabeth & Jane (2 Mason, 407; 8 Fed. Cas., 473).

(*d*) Appurtenances or equipments of a ship, as a chain cable or other articles, purchased bona fide for the use of the ship are not "goods, wares, or merchandise" within the meaning of section 50, act of 1799, which requires a permit before they are landed.—United States *v.* Chain Cable (2 Sumn., 362; 25 Fed. Cas., 391).

(*e*) The compass of a steamship, being part of its apparel and tackle, is not "merchandise" within the meaning of section 50, act of 1799.—United States *v.* Fry (D. C.), (48 Fed. Rep., 713).

(*f*) A passenger by a steamer from a foreign country had among his baggage three ordinary goods cases filled with new and dutiable goods and intended for sale as such. They were landed on the wharf with the personal baggage of the passengers. They were not named in the manifest of the vessel. No entry was made of the goods, nor had any duties on them been paid or secured to be paid, and no permit had been granted to land them except the general baggage permit issued for the vessel, which authorized the inspector on board to "examine the baggage of all the passengers, and, if nothing be found but personal baggage, permit the same to be landed and send all other articles not permitted in due time to the appraisers stores." The cases were seized on the wharf and an information filed to forfeit them as landed without a permit. *Held*, that on the above facts the jury must find a verdict in favor of the Government.—United States *v.* Three Cases (6 Ben., 558; 18 Int. Rev. Rec., 173; 28 Fed. Cas., 110).

(*g*) Where goods have been seized for illegal importation it is competent to prove that the fact of an intended illegal importation was previously known to the revenue officers and that they acted thereon in making the seizure. Such information may properly be regarded as so connected with the illegal act itself as to constitute a part of the res gestae.—United States *v.* Nine Trunks (6 Weekly Notes, 542; 24 Int. Rev. Rec., 327; 6 Rep., 613; 26 Pittsb. Leg. J., 38: 27 Fed. Cas., 164).

(*h*) In a proceeding to forfeit imported goods on the ground of fraud, the goods themselves are regarded as the defendant and offender, and therefore it is no objection to the admission of proof of communications made to the revenue officers that they were made in the absence of the claimant.—Id.

(*a*) Seamen engaged on board a steamship were arrested while engaged in smuggling cigars, which they had brought into the port on board her; the seamen were promised immunity, and an information having been filed against the steamship under section 50, act of 1799, the evidence of the seamen was relied on to secure the forfeiture. It appeared that neither the owners nor the master nor any officer of the ship was engaged in or knew of the smuggling. *Held*, that the evidence of the men was sufficient to sustain the action, and the decree required by the statute must follow, but that the course pursued in the matter by the Government officials was open to severe criticism. The district attorney was recommended to present the facts to the Attorney-General before the signature of the decree.—The Cleopatra (5 Ben., 290; 14 Int. Rev. Rec., 29; 5 Fed. Cas., 1029).

(*b*) The shipment of goods of foreign manufacture from Boston to Baltimore, without certificates of the payment of duties, consigned to fictitious names, the marks of the packages having been changed, taken together constitute probable cause for prosecution under section 50, act of 1799.—Locke *v.* United States (7 Cranch, 339).

(*c*) R. S. 2873 is to be interpreted and applied according to its intention, viz, to impose vigilance in preventing unlading without a permit upon the persons having command; and it is not to be applied in cases evidently outside of the statute, such as derelict or salvaged goods, or goods unladen in case of accident to save them from loss, nor to cases of unlading by a superior attacking force, nor in like manner where it is affirmatively shown that it could not by any practicable means be prevented by the master or person in command.—United States *v.* Curtis (16 Fed. Rep., 184).

(*d*) In an action for a penalty against a master for unlading goods without a permit, section 16, act of June 22, 1874, requires only that the intent with which the acts were done by the persons who committed them should be submitted to the jury, not the intent of the master.—Id.

(*e*) Sections 2873 and 2768, R. S., are to be construed together as the equivalent of section 50, act of 1799, and as imposing only one penalty, viz, a penalty either upon the master, or if he be not in command at the time, then upon the person in command of the vessel.—Id.

(*f*) Where 77 packages of cigars were secretly lowered, for the purposes of smuggling, from the bows of the steamer at 2 o'clock a. m., while she lay at anchor at lower quarantine, New York Harbor, while the master was absent from the ship, he having gone the day previous to the New York custom-house, 15 miles distant, to make entry of the arrival of the vessel, as he was bound to do, held, that though the penalty of $400 was incurred, the suit should have been against the person in actual command of the vessel at the time, and not against the absent master, and that the latter was not liable.—Id.

(*g*) Where a vessel took on board at New Orleans a chain cable smuggled by another vessel, sections 27 and 28, act of 1799, are not applicable; but the case is covered by sections 50 and 69, which provide a penalty for unlading goods without a permit or license, or for knowingly receiving or concealing goods liable to seizure. But the vessel receiving smuggled goods is not liable to forfeiture.—Clark *v.* Protection Insurance Company (1 Story, 109; 5 Fed. Cas., 909).

(*h*) Merchandise free of duty can not be lawfully unladen and delivered without a permit from the collector and naval officer, if any, for such unlading and delivery.—United States *v.* The Sarah B. Harris (4 Cliff., 147; 12 Int. Rev. Rec., 54; 27 Fed. Cas., 954).

(*a*) The permit required by section 50 is the same as the one mentioned in section 49, act of 1799, and that, manifestly is a written permit.—Id.

(*b*) If Congress had intended that goods not dutiable should be unladen and delivered without a permit, evidence of such intention would be found in some part of the act. None such is found.—Id.

(*c*) Whenever a vessel, or the owner or master of a vessel, has become subject to a penalty for a violation of the revenue laws, such vessel shall be holden for the payment of such penalty, and be seized and proceeded against summarily.—The Saratoga (15 Fed. Rep., 382).

(*d*) The act of February 8, 1871, provides that no vessel shall be subject to seizure or forfeiture as above unless it shall appear that the master at the time of the alleged illegal act was a consenting party or privy thereto.—Id.

(*e*) Section 50, act of 1799, applies to all cases of unlading without a permit in any port or place within any collection district, whether such port or place be the port originally intended for the port of discharge of the cargo or not.—The Industry (1 Gall., 114; 13 Fed. Cas., 35).

(*f*) Goods landed without a permit from the proper collector and naval officer, if any, are subject to forfeiture.—United States *v.* Twenty Cases of Matches (2 Biss., 47; 10 Int. Rev. Rec., 95; 2 Am. Law T. Rep. U. S. Cts., 48; 1 Chi. Leg. News, 145; 28 Fed. Cas., 242).

(*g*) It is no defense that the unlading was without the knowledge or consent of the consignee or owner; that it was at an intermediate port and not at the port of destination; and that it was an unlawful act on the part of the master. The forfeiture attaches upon the unlawful unlading, wherever that may be.—Id.

(*h*) The fact that the goods were the production of the United States, and simply transported through a foreign country, being shipped from Portland, Me., to Chicago through Canada on the Grand Trunk Railway, and were exempt from duty, and that all the laws and regulations relating to transit had been strictly complied with, does not remove the necessity of procuring a permit.—Id.

(*i*) If goods (mackerel) were the property of an American citizen, taken on board an American vessel at a foreign port and consigned to American consignees, were landed at a foreign port for transshipment to the American port, were caught in an American vessel by American fishermen and shipped to the American port in the American vessel, still they could not be unladen at the American port without a permit in writing.—United States *v.* The Sarah B. Harris (4 Cliff., 147; 12 Int. Rev. Rec., 54; 27 Fed. Cas., 954).

(*j*) Innocence of intention can not, any more than ignorance of the law, afford a defense to the master or owner of a vessel for a violation of the prohibition contained in section 50, act of 1799.—Id.

(*k*) A verbal assent by the customs officers to the landing of goods is not a compliance with section 50, act of 1799.—The Sarah B. Harris (1 Hask., 52; 21 Fed. Cas., 441).

(*l*) Such assent will not save a vessel from forfeiture for landing goods without a permit.—Id.

(*m*) The permit must be in writing.—Id.

(*n*) A permit obtained by fraud is not a permit.—Id.

(*o*) To create a forfeiture for landing goods without a permit the goods must come from one cargo and be landed from the same vessel, but not at the same time.—The Sarah Bernice (1 Hask., 78; 21 Fed. Cas., 438).

(*a*) Allegations in the libel as to the goods and their value bind the Government.—Id.

(*b*) A forfeiture is not created under section 50, act of 1799, as modified by the act of 1827, prohibiting the importation of brandy in casks of less than 15 gallons capacity, by a seaman landing about 2 gallons, all that remained of a purchase in a foreign port, taken on board for his own use on his way home.—Id.

(*c*) Under section 50, act of 1799, if foreign goods, exceeding $400 in value are unladen without a permit the vessel is forfeited from which they were unladen, although they were not actually brought in such vessel from a foreign port, but had been transshipped into her on the homeward voyage.—The Harmony (1 Gall., 123; 11 Fed. Cas., 556).

(*d*) Goods taken and landed from a foreign vessel wrecked upon the coast are not subject to forfeiture.—The Gertrude (3 Story, 68; 2 Ware (Dav. 176) 181; 10 Fed. Cas., 265).

(*e*) A vessel which has been driven ashore by stress of weather has not "arrived" within the limits of the collection district within the meaning of this section, and the unlading of her cargo without authority does not subject it to forfeiture.—The Cargo Ex Lady Essex (D. C.), (39 Fed. Rep., 765).

(*f*) The failure to give notice of the contingency which makes such unlading necessary does not authorize a forfeiture of the cargo.—Id.

(*g*) It is good defense that the party has been prevented by inevitable accident, necessity, or distress, from complying with the requirements of sections 50 and 92, act of 1790. But such defense is not allowable under a plea which simply puts in issue a denial of the facts constituting a forfeiture within those sections.—United States *v.* Hayward (2 Gall., 485; 26 Fed. Cas., 240).

(*h*) This section applies to goods the importation of which is prohibited by law.—Harford *v.* United States (8 Cranch, 109).

(*i*) A vessel engaged in the coasting trade and having goods on board which have not paid duties is not within the purview of this section as to landing foreign goods without a permit.—Jackson *v.* United States (4 Mason, 186; 13 Fed. Cas., 254).

(*j*) Discharge of goods into lighters is not an unlading under the statute. After such discharge by general order consignee should be allowed to make a post entry of goods not on the manifest.—United States *v.* The Express, Same *v.* Two Hundred and Forty Bundles of Cigars (21 Law Rep., 41; 25 Fed. Cas., 1035).

(*k*) Where, in an action against a vessel for an attempt to smuggle foreign goods liable to customs duties, there is an irreconcilable conflict between the evidence given, and the case made out by the Government witnesses shows: First, concealment on the part of the captain and mate that the suspected vessel had come in through the pass where, on an island in the pass, the smuggled goods were found, instead of coming in by the main channel; second, prevarications and misrepresentations excusing the fact that she had no boarding officer aboard; third, absence of the yawl and all of the crew on the night of the seizure of the goods, together with finding on the yawl mud and grass similar to that where the goods were found; fourth, a spliced oar, produced in court, and found at the place of the goods, which a witness identifies as the same that he saw the day previous on board and belonging to the vessel's yawl; fifth, finding on board the vessel after seizure goods of the same brand in small quantity in the possession of the captain, with other circumstances, are sufficient to warrant the district court in rendering a judgment of condemna-

tion, and such judgment will be affirmed.—Unlted States *v.* The Henrietta Esch (12 Fed. Rep., 483).

(*a*) The Government assumes no obligation toward shipowners to prevent fraudulent discharges of cargo, and the liability of the vessel is the same whether the officers of the customs do or do not prevent such discharges.—The John Griffin (4 Ben., 19; 11 Int. Rev. Rec., 63; 13 Fed. Cas., 680).

(*b*) A vessel arriving from a foreign port is forfeited by landing goods in any port of the United States, after her arriving in her port of destination, without a permit from the collector.—The John C. Brooks (3 Ware, 273; 13 Fed. Cas., 663).

(*c*) If opium was shipped from San Francisco via the foreign port of Victoria to Portland, and while the ship was lying at Victoria the shipper of the opium should cause it to be taken ashore and placed in a house in Victoria for even a few hours, or less time, and then cause it to be reladen upon the ship and brought thence to Portland, such opium would be brought from a foreign port and liable to become forfeited without a permit.—Ten Cases of Opium (Deady, 62; 23 Fed. Cas., 840).

(*d*) A landing in the port of exportation before the ship has broken ground was within the act of 1799, section 82 (R. S. 3049).—Two Thousand Tin Cans (7 Ben., 34; 24 Fed. Cas., 454).

(*e*) The forfeiture attached, although the bond for exportation had not been given, nor the debenture issued.—Id.

(*f*) Evidence that the claimant caused the goods to be relanded simply to correct a mistake which had arisen among merchants, whereby he had been led to enter for export a different quality of goods from that intended to be exported, affords no defense.—Id.

(*g*) An intent to defraud the Government is not required for a forfeiture of goods relanded contrary to section 82, act of 1709 (R. S. 3049).—Id.

(*h*) In an action against the master for unlading goods without a permit, the master's want of knowledge or of participation in the unlawful acts is no defense.—United States *v.* Curtis (16 Fed. Rep., 184).

(*i*) The design of R. S. 2873, like section 50, act of 1790, is to secure vigilance on the part of the masters or the persons having charge of the vessel in preventing illicit traffic, which by virtue of their command they are presumed to be able to prevent.—Id.

(*j*) The carrying of salt by a fishing vessel to the Bay of Chaleur and bringing the same to the port of departure, and there landing the same, is not bringing the same from any foreign port or place in violation of section 50, act of 1799, even though the vessel touched at a foreign port near the Bay of Chaleur for wood and water.—The E. K. Dresser (2 Hask., 349; 8 Fed. Cas., 398).

(*k*) Where a person had in store and sold cigars which he seemed to admit were known to him to have been smuggled, it is competent for the jury, unless he offers rebutting evidence, to infer from such admissions both that they had been landed without license from the collector, and that he knew it, and was keeping or storing them with such knowledge. This constitutes one offense under the act of 1799, though it is another but distinct offense to land merchandise without license, or to assist in doing it.—Walsh *v.* United States (3 Woodb. & M., 341; 29 Fed. Cas., 107).

(*l*) The remedy for the penalty incurred may be information or debt.—Id.

(*a*) Goods on board a ship whch had been entered for exportation under the act of 1799, but for which no bond had been given under section 81 and no debenture issued, were put on board a lighter alongside the ship. They were seized as forfeited under section 82, act of 1799 (now R. S. 3049), as having been relanded. A verdict in favor of the Government having been directed, in a suit brought to enforce the forfeiture the claimant made a motion for a new trial. *Held*, that the discharge of the goods into the lighter amounted to a landing of them within the meaning of section 82 (R. S. 3049).—Two Thousand Tin Cans (7 Ben., 34; 24 Fed Cas., 454).

LIMITATIONS, STATUTES OF.

(*b*) After suit brought, the time fixed by the statute of limitations for an action to be brought in expired, and certain amendments were made in the writ after the time fixed by the statute. *Held*, that this did not bar the right of action by the plaintiffs where no new cause of action was introduced by amendments.—McGlinchy *v.* United States (4 Cliff., 312; 16 Fed. Cas., 118).

(*c*) Duties paid in 1843 and 1844. From the passage of the act of March 3, 1839, to the act of February 26, 1845, the collector could not be sued. The importer brought suit February 13, 1850, to recover duties alleged to have been illegally exacted. *Held*, that the statute of limitations did not run during the time no right of action existed against the collector, but that it ran from February 26, 1845.—Richardson *v.* Curtis (3 Blatchf., 385; 20 Fed. Cas., 707).

(*d*) Suit to recover duties commenced in 1860 on which judgment was rendered September 30, 1862, on an adjustment had at the custom-house on September 25. In January, 1863, the plaintiff discovered error in the adjustment, and afterwards many more, when, in April, 1863, he commenced a second suit when he should have moved to open the judgment. On adverse determination of the second suit he moved to set aside the judgment and reopen the case. Motion granted.—Crookes *v.* Maxwell (6 Blatchf., 468; 10 Int. Rev. Rec., 50; 6 Fed. Cas., 868).

(*e*) Suit against the collector at New York to recover duties. Between the time the cause of action accrued and the date of bringing the suit the collector was absent from New York for several periods, amounting to more than twelve months. *Held*, that the twelve months is to be added to the six years' limitation prescribed by the New York Code of Civil Procedure, sections 91 and 100.—Hennequin *v.* Barney (24 Fed. Rep., 580).

(*f*) Importations were made by A and others whereon they paid, under protest, certain duties unlawfully exacted by the collector. The collector, when sued for the excess of duties, pleaded the statute of limitations; whereupon A filed his bill, setting forth that his attorney was informed by an officer of the custom-house that by the rules and practice of the Treasury Department the presentation of A's claim to the Auditor or refund clerk would prevent the statute from running, and that the statute, if the claims were so presented, could not and would not be interposed as a defense in case suits were brought to recover said excess; that the collector, though he disclaimed any control in the matter, declared his confidence in the knowledge and experience of the officer who made such statement, and expressed his opinion as concurring therein; that A did present his claim to the Auditor or refund clerk, as suggested; and that, relying upon the prior action of the Secretary in recognizing claims of like nature, and upon said statements and opinion of the officer of the custom-house, and the concurrence of the collector therein, he and others had refrained from suing until the bar of the statute had attached. He therefore prayed that the collector be enjoined from pleading it in any of the actions at law for such ex-

cess. *Held*, that the matters alleged are not sufficient to estop the collector from pleading the statute.—Andreae *v.* Redfield (98 U. S., 225).

(*a*) The limitation laws of the State in which a suit is brought against a collector do not furnish the rule for determining whether the action is begun in time.—Arnson *v.* Murphy (109 U. S., 238).

(*b*) A suit against a collector is practically a suit against the United States; and as the Government is not bound by an estoppel, the fact that the collector did not notify the importer of an adverse decision by the Secretary does not prevent the collector from setting up as a defense that the suit was not brought within ninety days from the decision of the Secretary. 45 Fed. Rep., 778, affirmed.—The John Shillito Co. *v.* McClung (C. C. A.), (51 Fed. Rep., 868).

(*c*) Action to recover duties alleged to have been illegally exacted. The question was whether the suit commenced in the Superior Court of the City of New York was begun in time. The decision of the Secretary was made May 28, 1872, and the ninety days expired on August 26. Summons dated August 21 and effort made to serve it without the intervention of the sheriff, but failing in this, the summons was on August 26 delivered to the sheriff of the county in which the sheriff resided and served on August 27. When a suit is brought in a State court the laws of that State will control in the interpretation of the provisions of a Federal statute of limitations as to what is the commencement of a suit. Under the New York Code of Civil Procedure, section 99, the suit was commenced when the summons was delivered to the sheriff with the intent that it be served.—Goldenberg *v.* Murphy, 108 U. S., 162).

(*d*) The time fixed by the statute for commencing an action against a collector to recover excess of duties illegally exacted is within ninety days after the adverse decision of the Secretary on appeal; but if the Secretary fail to render a decision within ninety days the importer has an option either to begin suit, treating the delay as a denial, or to await the decision and sue within ninety days thereafter.—Arnson *v.* Murphy (109 U. S., 238).

(*e*) It is not the duty of the collector to inform the importer of the disposition of the appeal by the Secretary, and the fact that the collector by his silence, leads the importer to suppose that the appeal has not been acted on, when in fact it has been decided, does not estop the collector from setting up the ninety-day limitation to a suit to recover the excess duties.—John Shillito Co. *v.* McClung (C. C.), (45 Fed. Rep., 778).

(*f*) Where the answer alleges that the appeal was decided more than ninety days before suit, a reply setting up that the collector is estopped from setting up the limitation because of his silence and failure to inform plaintiff that the appeal had been decided is not a departure from the petition, which alleged that the appeal had not been decided before the suit was brought.—Id.

(*g*) The lapse of six years after importation held to bar an action for the forfeiture of a horse said to have been smuggled, the horse having been for five years in the possession of an innocent owner, owner and horse not having been without the jurisdiction of the United States during that period.—United States *v.* One Dark Bay Horse (130 Fed. Rep., 240; T. D. 25275).

(*h*) A period of less than five years will not bar a prosecution for effecting an entry of goods at the custom-house by a fraudulent entry of them and a false classification as to their quality and value.—United States *v.* Hirsch (100 U. S., 33).

(*i*) Conspiracy to defraud the United States of the duties on certain imported goods is not a "crime arising under the revenue laws," and the persons

charged therewith can not be prosecuted therefor unless they be indicted within three years next after the alleged committing thereof.—Id.

(*a*) A State statute of limitations can not have the effect to bar a right of action on the part of the United States secured to it by an act of Congress.—McGlinchy *v.* United States (4 Cliff., 312; 16 Fed. Cas., 118).

(*b*) The two years' limitation in the act of April 30, 1790, section 32 (1 Stat., 119), is repealed by implication by the act of February 28, 1839, section 4 (5 Stat., 332), which extends the time to five years.—Stimpson *v.* Pond (2 Curt., 502; 23 Fed. Cas., 101).

(*c*) Section 21, act of June 22, 1874, contains no limitation upon the time when a suit may be brought by the United States to recover duties on a reliquidation of an entry.—United States *v.* Comarota (2 Fed. Rep., 145).

(*d*) This section (21) does not prescribe any limitation of time within which the collector may make his original liquidation of the entry. It affects only reliquidations.—Doble v. United States (119 Fed. Rep., 152).

(*e*) "Time of entry," as used in section 21, act of June 21, 1874, means the time when the document called the "entry" is presented to the collector, rather than the time when the transaction or process of entering the goods is completed by the liquidation and payment of duties, and the pendency of a protest affecting a portion of the merchandise does not give the collector a right to reliquidate the entry as to merchandise not covered by the protest after the expiration of a year from said "time of entry," in the absence of fraud.—Cassel *v.* United States (146 Fed. Rep., 146; T. D. 27116), reversing T. D. 26147, G. A. 5962).

(*f*) The year within which the collector can reliquidate the duty runs from the time of the presentation to the collector of the entry by the importer, and not from the time of the first liquidation of the duty.—United States *v.* Frazer (10 Ben., 347; 25 Fed. Cas., 1207).

(*g*) After the collector has liquidated the duty, and the duty has been paid and the goods delivered to the importer, no part of the same nor any samples being retained by the collector, he has no power to make a reliquidation upon a subsequent report of an appraiser who never saw the goods.—Id.

(*h*) This section was designed to apply to past liquidations; and a reliquidation, in the absence of fraud, can not be made more than one year after settlement according to a prior liquidation.—United States *v.* Campbell (10 Fed. Rep., 816).

(*i*) The payment in this case having been made before the act of June 22, 1874, the one year commenced to run from the time the act took effect.—Id.

(*j*) The entry alluded to in this section is the original entry provided for, regulated, and defined by sections 2785 to 2790, inclusive.—United States *v.* Seidenberg (17 Fed. Rep., 227).

(*k*) This section is in the nature of a statute of limitations as respects the right of the Government to reliquidate duties, and limits that right, if the duties have been paid, to one year after entry, in the absence of fraud or protest, and any such reliquidation after that period is void; but if such reliquidation was lawfully made within a year the statute is not a limitation upon a suit to collect the duties accordingly, and such suit may be brought at any time afterwards.—United States *v.* Leng (18 Fed. Rep., 15).

(*l*) There is no limit of time within which collectors may reliquidate an entry, except those prescribed by section 21 of this act, which has been held to be in the nature of a statute of limitations. Section 21, among other limita-

tions, authorizes a reliquidation to be made more than one year after the entry of the merchandise, provided such merchandise has not been delivered to the owner, importer, agent, or consignee, but is still constructively in the possession of the Government. The purpose of this section would seem to be (other conditions being complied with) to permit all errors and mistakes lawfully capable of correction by the collector to be corrected by reliquidation so long as the merchandise under consideration remains in possession of the Government.—T. D. 27887, G. A. 6536.

LIQUIDATION AND RELIQUIDATION.

(*a*) C & Company imported on two occasions a quantity of olive oil, which they entered as "olive oil, not salad," and on which they paid the estimated duty of 25 cents a gallon, under section 5, act of July 14, 1862, and received the goods. Subsequeutly the appraisers returned the oil as being "olive oil, salad," and the collector then liquidated the duty at $1 a gallon, under section 11 of the act of June 30, 1864. On one of the importations the importers protested against the rate of $1 a gallon, and appealed to the Secretary, who approved the decision of the collector. The United States brought suit against the importer to recover the difference between the estimated and the liquidated duties. On the trial evidence was received under objections to show that the oil was "olive oil, not salad," and the jury found that it was such. The defendants then moved for judgment on this verdict. *Held*, that under section 14, act of 1864, the decision of the collector is final as to the amount of duty to be paid in all cases except where there is an appeal to the Secretary and suit brought to recover the duty as provided in said section 14.—United States *v.* Cousinery (7 Ben., 251; 19 Int. Rev. Rec., 125; 25 Fed. Cas., 677).

(*b*) The words "decision of the collector," mean the ascertainment and liquidation of the duties in the usual manner by the proper officers.—Id.

(*c*) The evidence to show the character of the article as not justifying the collector's decision was wrongly received, and the defendants were not entitled to judgment upon the verdict.—Id.

(*d*) When merchandise is entered in bond the collector may liquidate the entry and ascertain the duties at any time he sees fit; and he is not required to delay his action until the importer withdraws his goods.—T. D. 22805, G. A. 4865.

(*e*) The collector is the special statutory officer for the liquidation of duties in the first instance, and the Secretary's jurisdiction of any particular liquidation is appellate only.—United States *v.* Leng (18 Fed. Rep., 15).

(*f*) The hearing and decision of appeals by the Secretary is a quasi judicial proceeding before a special statutory tribunal, and their effect is to be determined by the rules ordinarily applicable to such tribunals.—Id.

(*g*) The appraisement and liquidation of duties by the appraiser and the collector are binding and conclusive in all collateral proceedings, and in the absence of any reliquidation and reappraisement can not be disregarded or reviewed, except in the modes provided by R. S. 2929, 2930, and 2931. A suit in the District Court is not one of those modes. *Held*, accordingly, on demurrer, that after payment of the duties as liquidated a suit for duties alleged to be due in excess of the liquidation, on account of an alleged untrue discount, fraudulently procured to be allowed in the appraisement of value, could not be sustained.—United States *v.* McDowell (21 Fed. Rep., 563).

(*h*) The above rule frequently applied in this court against importers, must be equally applied to suits brought by the United States.—Id.

(*a*) Iron ore was imported in 1881, a certain sum being then paid as duties after the appraiser had raised the valuation. In 1890 the collector decided that an additional amount was due, and an action was brought to recover the same. The importers claimed that their original payment was a liquidation and that the action was barred in one year thereafter. *Held*, that the liquidation was not complete until the collector had acted in the matter, and that there was no provision requiring him to liquidate within any particular time or to give notice to the importer thereof.—United States *v.* De Rivera (C. C.), (73 Fed. Rep., 679).

(*b*) The ascertainment and liquidation of duties under R. S. 2931 is the decision of the collector as to what duties shall be, made after measurement, weighing, or gauging of the merchandise, its inspection and appraisal, the determination of its dutiable value, and the taking of such other steps as the law may call for; and so far from this being required to be delayed until the importer chooses to withdraw his goods for consumption, it may take place at any time after the original entry of the merchandise, and should follow in the regular course of business as soon after the entry as is convenient, just as in the case of merchandise entered for immediate consumption.—Merritt *v.* Cameron (137 U. S., 542).

(*c*) The omission of the collector to stamp the date of a liquidation on an invoice does not imply that there was no liquidation, but merely leaves in doubt the date.—T. D. 13208, G. A. 1629.

(*d*) Merchandise entered October 11, appraised October 13, advanced in value and liquidated same day and importer notified. On October 15 additional duty paid and protest filed. *Held*, that the action of the collector was irregular, the invoice having been liquidated before notice to the importer (art. 462), and he should be notified that he still has the right to demand a reappraisement.—T. D. 10475, G. A. 125.

(*e*) So-called liquidations of entries made under the instructions of the Secretary (T. D. 17978), dated April 5, 1897, were designed to be mere provisional or tentative liquidations, and do not constitute such final liquidations as are made subjects of protest and of decision by the Board of Appraisers.—T. D. 18634, G. A. 4032.

(*f*) The merchandise consisting of lemons having gone into consumption, the decision of the collector as to the capacity of the boxes is conclusive.—T. D. 11044, G. A. 487.

(*g*) R. S. 2931 makes the decision of the collector respecting "the rate and amount of duties" final and conclusive unless the owner shall, within ten days after the ascertainment and liquidation, appeal therefrom to the Secretary.—United States *v.* Sowers (36 Leg. Int., 488; 14 Phila., 525; 25 Int. Rev. Rec., 405; 27 Fed. Cas., 1276).

(*h*) The entire question of rate and amount and as to whether it was legally assessed and found, must be submitted to and passed upon by the Secretary in the first instance.—Id.

(*i*) This appeal can not be neglected and the courts applied to for relief, and in its absence the decision of the collector is final.—Id.

(*j*) The collector is the special statutory officer for the liquidation of duties in the first instance, and the Secretary's jurisdiction of any particular liquidation is appellate only.—United States *v.* Leng (18 Fed. Rep., 15).

(*k*) The hearing and decision of appeals by the Secretary is a quasi judicial proceeding before a special statutory officer or tribunal, and their effect is to be determined by the rules ordinarily applicable to such tribunals.—Id.

(*a*) Construing together R. S. 2931 and 3011, the decision of the Secretary, on an appeal from a collector, as to the rate and amount of duties is not final and conclusive, except in a case where, after protest and appeal, a payment of duties is made in order to obtain possession of the goods and then a suit is not brought to recover the duties within the time and under the limitations prescribed by R. S. 2831.—United States *v.* Schlesinger (120 U. S., 109).

(*b*) Where, in January, February, and April, 1880, three entries on importations were made and the estimated duties paid at the time of entry, but the duties were liquidated at a larger sum, which on appeal to the Secretary was set aside and the importer's classification sustained and the duties paid accordingly; and afterwards the Secretary gave a contrary order to the collector, who again, in April, 1881, reliquidated the duties according to his first liquidation, and the Government thereupon sued for the excess, held, that the payment of the duties on the first two entries had become a binding settlement by the lapse of a year before the last liquidation under section 21, act of June 22, 1874, but not as to the third entry; held, also, as respects the third entry, that the decision on appeal in favor of the importer, under R. S. 2931, was binding and conclusive upon the Government, and that the subsequent order of the Secretary and the last liquidation are invalid and void.—United States *v.* Leng (18 Fed. Rep., 15).

(*c*) The fact that duties paid under protest have been refunded upon a reclassification will not prevent the Government from recovering under a second reliquidation, whereby the original duties were restored, if the suit is brought within one year from the entry of the goods.—United States *v.* Fox (D. C.), (53 Fed. Rep., 531).

(*d*) When duties paid under protest are refunded according to a second classification, the office of the protest is then fulfilled, and it can not thereafter operate to extend the period within which the Government may make a third reliquidation of the duties.—Id.

(*e*) This section does not give rise to a presumption that the collector made a liquidation within one year after entry, nor require a liquidation to be made within one year, but only prevents a reliquidation after a year has elapsed from the entry.—Gandolfi *v.* United States (C. C. A.), (74 Fed. Rep., 549).

(*f*) One entry was made of fruit imported in a vessel, which fruit belonged to several owners and was embraced in several invoices. The duties were estimated at $4,648 and deposited and the goods delivered. Afterwards a damage allowance for loss by decay on the voyage was applied for. The report showed that the damage sustained by various lots of fruit was more than 25 per cent of the quantities of such lots, but the damage on all the fruit imported by the vessel was less than 25 per cent. The collector, by allowing the damage on the lots which were damaged more than 25 per cent, liquidated the duties at $270.40 less than the amount deposited, and refunded the $270.40. Afterwards the collector reliquidated the duties at $4,648, refusing to allow any damage because it did not exceed 25 per cent of all the fruit covered by the entry. Suit brought for $270.40. Verdict in the District Court for the defendants. On writ of error held, that under R. S. 2931, the first liquidation was not conclusive as to the United States; the United States are entitled to recover according to the last liquidation; the defendants could not be allowed to give evidence to show that the decision of the collector in the last liquidation was erroneous.—United States *v.* Phelps (17 Blatchf., 312; 27 Fed. Cas., 521).

(*g*) Tobacco imported October 8, 1877, warehoused, weighed, and bond given. Withdrawals made in October, November, December, 1877, January, February, March, June, and July, 1878, and duties paid according to weight.

On October 20, 1877, tobacco imported, warehoused, weighed, and bond given. Withdrawals on this entry from October, 1877, to December, 1878, and duties paid according to weight. Tobacco imported October 29, 1877, entered, weighed, and bond given. Withdrawals from October, 1877, to July, 1878, and duties paid according to weight. On May 4, 1878, certain inspectors, the collector, and weighers, reweighed 19 bales of the tobacco remaining in the warehouse and found an increase in the weight. Subsequently the tobacco all withdrawn and the duties paid according to the first weight. The collector made no demand for the additional duties until a reliquidation was ordered by the Secretary, January 9, 1879. Suit brought April 12, 1879. *Held*, that the reweighing made by the collector and the regular weighers, but of which no notice or order was given and no record made, was not a reliquidation of duties. (See art. 361.)—United States *v.* Seidenberg (17 Fed. Rep., 227).

(*a*) The general rule that upon the reexamination and reliquidation of duties the packages of goods must themselves be present, does not apply in the case of lenses for optical instruments, when there is no question as to their value, and it appears that a single specimen is a perfect representation of the whole importation.—United States *v.* Fox (D. C.), (53 Fed. Rep., 531).

(*b*). A reliquidation of duties pursuant to a decision of the Board of General Appraisers does not extend the time for taking an appeal from the liquidation nor give a new right of appeal.—Stern *v.* United States (C. C.), (77 Fed. Rep., 607).

(*c*) Certain goods were imported in 1893, and the duties were liquidated and paid. One case of the goods went to a bonded warehouse and was withdrawn for consumption under the act of 1894, and the duties on that case were reassessed at a reduced rate under the act of 1894. The duties on the whole invoice were then added anew, without other changes, and the entry was stamped as reliquidated at that date. *Held*, that this action was not subject to protest as a new assessment and reliquidation.—Jacot *v.* United States (C. C.), (84 Fed. Rep., 159).

(*d*) Section 1 of the act of March 3, 1875, does not authorize a reliquidation against an importer in the absence of any pending protest and appeal, except for errors arising solely on matters of fact, and not for an erroneous construction of the tariff law or classification of goods.—United States *v.* Leng (18 Fed. Rep., 15).

(*e*) Leaf tobacco imported July 21, 1890, invoice liquidated on September 19, 1890, and final withdrawal on original liquidation January 28, 1891. On January 28 the appraiser changed his advisory classification, but the change was not discovered until April 30, 1892, when the collector reliquidated the entry. The delay in reliquidation having been caused by protests as to the weight, the collector held that the entry was kept open. *Held*, that the reliquidation was not authorized.—T. D. 13550, G. A. 1822.

(*f*) Merchandise was delivered to an importer after he had paid the duties on its first liquidation. Within a year after the entry the local appraiser made a reappraisal and a second report, from which the importer appealed within such year. The Board of Reappraisement sat after the year, the importer was present, the merchandise was not reappraised because it could not be found, and it was not examined and the fees of the merchant appraiser were not paid by the importer. The second report of the local appraiser increased the value of the goods from the invoice values, disallowed a discount which appeared on the invoice, and changed the rate of duty on some of the merchandise. The collector, after the expiration of the year, made a new liquidation by

disallowing the discount and changing the rate of duty, as suggested by the local appraiser. *Held*, that under section 21, act of 1874, the first liquidation was final and conclusive against the United States, as it did not appear that the second liquidation was based on any increase in the value of the merchandise, or that the disallowance of the discount and the change in the rate of duty depended on such increase, or were involved in any proper action of the local appraiser in appraising the merchandise, or were matters which could not have been finally acted upon by the collector at any time within a year from the entry as well as any other time, and without any reference to any increase in the appraised value of the goods.—Beard *v.* Porter (124 U. S., 437).

(*a*) The "protest" referred to in this section is a protest against the prior "settlement of duties," which the section proposes to declare to be final after the expiration of the year.—Beard *v.* Porter (124 U. S., 437, 442).

(*b*) The collector may reliquidate within one year. The provision that the decision of the collector shall be final and conclusive does not apply to the Government.—T. D. 12655, G. A. 1304.

(*c*) Section 21, act of June 22, 1874, applies only to cases where the merchandise has been delivered to the importer. If it remains in the custody of the collector the statute does not apply. Goods on which the duties remain unpaid, stored in United States bonded warehouses, are in the possession of the United States.—T. D. 14689, G. A. 2411.

(*d*) Grain bags admitted free under paragraph 493, act of 1890, on entries liquidated on September 14, 1892, and January 11, 1893. Under instructions from the Secretary the entries were reliquidated in October, 1894, and duty assessed under paragraph 365 at 2 cents a pound. It was shown that the bags were entered at Boston before the vessel on which they were claimed to have been exported had cleared at Antwerp. *Held*, that the false statement that the bags were exported on a certain steamer constituted a fraud within the meaning of section 21, act of June 22, 1874, and that the reliquidation after one year was authorized.—T. D. 16338, G. A. 3167.

(*e*) Except where reliquidation is made to comply with a change of tariff rates, occurring while part of the goods are in warehouse, or after a decision by the Board of General Appraisers, a reliquidation of an entry by which the rate and amount of duties on the whole or a part of the merchandise is made to vary from the original liquidation, such reliquidation is the decision of the collector as to the rate and amount of duties imposed upon all the merchandise embraced in the entry.—T. D. 17436, G. A. 3610.

(*f*) Reliquidation after one year on account of alleged fraud set aside and declared void.—T. D. 17967, G. A. 3842.

(*g*) Section 21, act of June 22, 1874, does not authorize the collector to make a reliquidation by raising the value of goods which have been finally ascertained by lawful appraisement.—T. D. 18617, G. A. 4015.

(*h*) Goods entered September 29, 1874. Liquidated and duties paid October 28, 1874. Goods warehoused, and on January 5, 1875, withdrawal entry made. Goods delivered and duties paid February 9, 1875. The question as to whether the goods were in bonded warehouse on February 8, 1875, within the meaning of the act of that date can not be raised on a suit by the United States to recover the increased duties on a reliquidation made on April 27, 1875, because the collector may reliquidate the entry after the duties have been paid on the original liquidation and the goods delivered to the importer.—United States *v.* Comarota (2 Fed. Rep., 145).

(*a*) In a suit brought by the United States against an importer who, on entering the goods, paid the estimated duties and to whom the goods were delivered, and on a reliquidation of the entry further duties were assessed, and who duly protested and appealed to the Secretary, by whom the action of the collector was sustained, the decision of the collector is not final.—United States *v.* Schlesinger (120 U. S., 109).

(*b*) The defendant may show that the duties were illegally assessed.—Id.

(*c*) When a change in the rate of duties occurs while goods are in bond, the law requires the collector of his own motion to reliquidate the entries on the basis of the new rates. He may do this at or before the time of the withdrawal of the goods from bond.—T. D. 22805, G. A. 4865.

(*d*) So long as goods are in the custody of the officers of the Government their importation is not deemed complete and they are subject to any duties which Congress may impose.—Id.

REGULATIONS.

(*e*) Regulations prescribed by the President and by the heads of Departments under authority granted by Congress may be regulations prescribed by law, so as lawfully to support acts done under them and in accordance with them, and may thus have in a proper sense the force of law; but it does not follow that a thing required by them is a thing so required by law as to make the neglect to do the thing a criminal offense in a citizen where a statute does not distinctly make the neglect in question a criminal offense.—United States *v.* Eaton (144 U. S., 677).

(*f*) There are undoubtedly many statutory regulations intended for the guidance of officers in the conduct of business devolved upon them which do not limit their power or render its exercise in disregard of the requisitions ineffectual. Such generally are regulations designed to secure order, system, and dispatch in proceedings, and by a disregard of which the rights of parties interested can not be injuriously affected. Provisions of this character are not usually regarded as mandatory unless accompanied by negative words importing that the acts required shall not be done in any other manner or time than that designated; but when the requisitions required are intended for the protection of the citizen and to prevent a sacrifice of his property, and by a disregard of which his rights might be and generally would be injuriously affected, they are not directory, but mandatory. They must be followed or the acts done will be invalid. The power of the officer in all such cases is limited by the manner and conditions prescribed for its exercise.—French *v.* Edwards (13 Wallace, 506, 511).

(*g*) The President speaks and acts through the heads of Departments in relation to the subjects which appertain to their respective duties.—Wilcox *v.* Jackson (13 Pet., 498, 513).

(*h*) The law imposes a duty of 15 per cent on casks of sirup of sugar cane. The collector, under instructions from the Secretary, required the importer to give a bond for the above or, should it be required, for a duty of 3 cents a pound. *Held*, that the instructions of the Secretary not in accordance with law do not justify the illegal acts of the collector.—Tracy & Belestier *v.* Swartwout (10 Pet., 80).

(*i*) When the Secretary instructed the collector to classify jute rejections as jute butts under the similitude clause of 2499, R. S., after jute butts had

ceased to be dutiable and could no longer be a standard of comparison under that clause, and the collector delivered the jute rejections free of duty, and the Secretary having subsequently discovered his error instructed the collector to collect $15 per ton on jute rejections as similar to manufactured jute, it was held that the Secretary had the right to change his first erroneous ruling.—United States *v.* Cobb (11 Fed. Rep., 76).

(*a*) A regulation affects a class of officers; an instruction is a direction to govern the conduct of the particular officer to whom it is addressed.—Landrum *v.* United States (16 C. Cls. R., 74, 86).

(*b*) Where there has been long acquiescence in a Department regulation and by it rights of parties for many years have been determined and adjudged, it is not to be disregarded without the most cogent and pursuasive reasons.—Robertson *v.* Downing (127 U. S., 607, 613).

SAMPLES.

(*c*) A sample is a specimen of an article intended to sell the goods it represents. A blotting pad not a specimen for the purpose of selling similar pads, but containing an advertisement of an ink, is not free as a sample.—T. D. 10461, G. A. 111.

(*d*) Samples having an invoice value are not free.—T. D. 10886, G. A. 381; T. D. 12562, G. A. 1246; T. D. 12626, G. A. 1275; T. D. 13677, G. A. 1915; T. D. 16426, G. A. 3215.

(*e*) Shade cards held not free as samples having no commercial value.—T. D. 16426, G. A. 3215.

(*f*) Appraising officers are justified in returning samples as having no commercial value; but where the appraiser fixes a value, protest can not be entertained, the remedy being an appeal for reappraisement.—T. D. 12645, G. A. 1294; T. D. 13677, G. A. 1915.

(*g*) Sample books made of stiff paper covers, arnamented and lettered, containing blank paper leaves upon which embroidery patterns are fastened, were properly assessed upon the appraised value. The importer should have expressed his dissatisfaction with the appraised value by an appeal for reappraisement.—T. D. 13330, G. A. 1710.

(*h*) Hemstitched linen handkerchiefs sewed in paper covers, each cover containing from half a dozen to a dozen handkerchiefs, intended as samples, are not free.—T. D. 13445, G. A. 1782.

(*i*) Wool imported in 1893 and placed in bonded warehouse. Samples delivered to importer prior to August 28, 1894. Wool withdrawn after August 28, 1894, and the wool liquidated free of duty under the act of 1894. The samples were assessed for duty under the act of 1890, but claimed to be entitled to free entry. Held dutiable.—T. D. 16476, G. A. 3229.

(*j*) Samples having a foreign market value and appraised at such value are not free merely as samples.—Id.

(*k*) Samples are dutiable when invoiced, or appraised, or reappraised at a valuation.—T. D. 21327, G. A. 4467.

(*l*) Whenever imported goods of any description not expressly exempt by law are given a value in the invoice or entry, duty must be assessed upon such value even though the appraiser returns the articles as of no commercial value.—T. D. 23111, G. A. 4940.

SHORTAGE.

(*a*) Although included in the invoice, goods lost on the voyage are not subject to duty.—United States *v.* Nash (4 Cliff., 107; 27 Fed. Cas., 75).

(*b*) The inspector and weigher report 1 tierce of sugar missing, but no satisfactory proof was furnished under article 609, Regulations, 1884, as to short shipment or loss during voyage. Protest overruled.—T. D. 10779, G. A. 332.

(*c*) Shortage discovered and reported by the appraiser while the goods were in custody of the collector should be allowed as a short shipment. (Art. 609, Reg. 1884.)—T. D. 11576, G. A. 751.

(*d*) The invoice, entry, and manifest showed 250 bags of saltpeter, while the inspector and weigher reported 246 bags, but the importer did not attempt to prove, as required by Regulation 609, 1884, that the four bags short were not shipped. Protest against the assessment of duty against these four bags overruled.—T. D. 11858, G. A. 849.

(*e*) Where the goods were not opened in the presence of a customs officer and had left the custody of the collector before the discovery of the alleged shortage, no allowance can be made. (Art. 609, Reg. 1884.)—T. D. 12003, G. A. 916.

(*f*) On an application for an allowance for an alleged leakage of sassafras oil it was found (1) that no shortage was discovered or reported by the appraisers; (2) that no officer was present when the packages other than those sent to the public store were opened. Protest overruled.—T. D. 12459, G. A. 1197.

(*g*) Silk goods imported on September 23, 1890, were short and the importers claimed that the excess on the goods of the same kind imported October 1, 1890, should be offset against such shortage. *Held*, that the importers having failed to claim a shortage can not now legally offset this excess.—T. D. 13509, G. A. 1811.

(*h*) The merchandise was invoiced as five cases containing 112 cloaks. It arrived at New York and was transported to Savannah, when on opening the cases it was found that there was a shortage of 16 cloaks. Under article 906, Regulations, 1892, an allowance must be made.—T. D. 14758, G. A. 2480.

(*i*) Wine invoiced as 10 cases and vessel's bill of lading called for same quantity, but only 4 cases were actually received or delivered. In the absence of evidence required by article 922 of the Regulations, designed to show that the missing articles were never laden on the vessel or were lost or destroyed during the voyage, or, in other words, that they never were in fact imported, the protest against assessing duty on the 10 cases is overruled.—T. D. 15578, G. A. 2838.

(*j*) Where merchandise has its value totally destroyed, allowance may be made as a shortage, not as damage.—T. D. 16114, G. A. 3078.

(*k*) Cocoanuts, dutiable under paragraph 224, act of 1894, imported in the shell. The number was short, the shortage being accounted for by a mass of rotten and utterly worthless cocoanuts not countable. *Held*, that merchandise the value of which is totally destroyed, whether by fire, decay, or other causes, ceases to be damaged and may properly be treated as shortage.—T. D. 16114, G. A. 3078.

(*l*) Cocoanuts and pineapples imported in bulk, when certain specified portions, less than 10 per cent of the cargoes, were rotten and totally worthless. Section 23, act of June 10, 1890, contemplates a case where there remains some-

thing to be abandoned in the sense of being impaired in value, and is not applicable where there is no value attached to the items to be abandoned.—T. D. 17072, G. A. 3453.

(*a*) The invoice showed 212,200 cocoanuts. Protest claims that 11,000 cocoanuts were broken and rotten. These 11,000 were sold by the importer. No allowance for shortage will be made where damaged goods are sold.—T. D. 17630, G. A. 3678.

(*b*) A claim of deficiency or shortage must be established with reasonable certainty, not only in act, but as to the precise quantity.—T. D. 17844, G. A. 3778.

(*c*) The mere report of a discharging inspector of a shortage, not corroborated by the sworn statement of the importer denying that he received the alleged missing goods, or other satisfactory evidence, does not justify the reversal of the collector's decision refusing the allowance of the alleged shortage.—T. D. 18084, G. A. 3886.

(*d*) The vessel ran aground in Dutch Harbor, Alaska. The cargo was entered, a permit given to unlade, and the work of discharging begun, when it became necessary to immediately lighten the ship. Coal was thrown overboard, tally being kept by the inspector. *Held*, that no allowance can be made for coal jettisoned within the limits of the port of arrival.—T. D. 18630, G. A. 4028.

(*e*) The loss of fruit through decay in the course of transportation does not constitute a shortage for which an allowance can be made on the ground of nonimportation.—T. D. 22520, G. A. 4776.

(*f*) Allowance should be made for 13 bottles of whiskey lost on the voyage.—T. D. 14384, G. A. 2268.

(*g*) Two cargoes of cocoanuts were imported in bulk, invoiced at specified prices per thousand. The number of cocoanuts fell short of the number stated in the invoice, the missing quantity appearing to be contained in a mass of broken and rotten cocoanuts not countable. *Held*, that such shortage resulting from the entire destruction of specific items of the invoice was not a damage to the merchandise under section 23, act of June 10, 1890, for which no allowance could be made unless it amounted to 10 per cent of the total quantity of the invoice, but that duties could be exacted only on the number of cocoanuts actually received, excluding the worthless débris. T. D. 16114, G. A. 3078, affirmed.—Shaw *v.* Dix (72 Fed. Rep., 166); overruled by C. C. A. (101 Fed. Rep., 710).

(*h*) An importation in bulk of pineapples, subject to duty of 25 per cent ad valorem, included in a single invoice, must be considered as a whole, and the importer is entitled to no allowance for damage or deterioration and must pay on the entire invoice unless a portion amounting to 10 per cent is abandoned. Reversing T. D. 19774, G. A. 4222, and the Circuit Court.—Stone *v.* Lawtler (C. C. A.), (101 Fed. Rep., 710). See 187 U. S., 618.

(*i*) A report of an assistant appraiser that upon examination of certain merchandise he found a deficiency in the quantity called for by the invoice is proper and sufficient evidence upon which to base an allowance for such deficiency in estimating duties. (Art. 922, Reg. 1892).—United States *v.* Park (C. C.), (77 Fed. Rep., 608).

(*j*) The effect of the act of 1842, section 16, was, wherever an ad valorem duty was imposed, to charge it only upon the amount of merchandise actually imported.—Brune *v.* Marriott (Taney, 132; 4 Fed. Cas., 475).

(*k*) In the absence of any official appraisement of the amount and value of the deficiency, the only rule of abatement approximating to exact justice would

seem to be to estimate the dutiable value of the articles (sugar and molasses) lost by leakage in the same manner and upon the same principles that the dutiable value of the amount mentioned in the invoice is ascertained and to reduce the assessment accordingly, the amount of the deficiency being ascertained from the returns of the weigher and gauger.—Id.

(*a*) A pro rata abatement is to be made also upon the amount of the incidental charges at the port of shipment, such as commissions, etc., and upon the value of the hogsheads in which the sugar and molasses are shipped (all of which enter into the amount upon which duties are to be assessed).—Id.

(*b*) The mere report of the discharging inspector is not enough to establish a shortage of imported merchandise, not corroborated by the oath of the importer denying that he received the alleged missing goods, or other satisfactory evidence. The burden of proof is on an importer to show that an alleged loss of goods occurred while in transit to the United States and before importation. Where the evidence fails to show this satisfactorily, relief from payment of duties can not be granted.—Ibid.

(*c*) Where eight packages out of an invoiced quantity of 350 were reported by the discharging inspector as not found, and the importers failed to file the affidavit required by article 1452, Customs Regulations of 1899, it was proper and lawful for the collector in assessing the specific duty to which the goods were liable to apply to the missing packages the average weight of those which were found, and thus to take duty on the entire invoice quantity.—T. D. 26647, G. A. 6128.

(*d*) Where the local appraiser reports to the collector that on the opening of a package of imported merchandise a deficiency of goods was found to exist, it is the duty of the collector to make due allowauce for such deficiency in the estimation of duties, and he can not require the importers to produce evidence, under article 1419 of the Treasury Regulations of 1899, that the shortage occurred before the arrival of the merchandise in this country.—United States *v.* Park (77 Fed. Rep., 608).

(*e*) A Treasury regulation is invalid which amounts to an amendment of an act of Congress.—Morrill *v.* Jones (106 U. S., 466) followed; Ibid.

(*f*) The operation of this section of the Revised Statutes in regard to making allowance for a deficiency of goods discovered on opening a package is not confined to goods lost in transitu before arrival at an American port, but embraces any loss after importation found by the appraisers on the opening of a package and certified to the collector on the invoice.—T. D. 24511, G. A. 5359.

(*g*) On an importation of hides contained in packages it was shown that 97 out of 175 were missing. *Held*, that duty could be collected only on the number actually imported, even though the local appraiser had failed to examine the bales and verify the shortage claimed by the importers. Section 2921 is not intended to provide an exclusive method of ascertaining and proving a shortage. The fact of the nonimportation of merchandise, whether by reason of not having been shipped from a foreign port or because of loss in transitu, may be established by satisfactory testimony under the ordinary rules of evidence.—T. D. 25965, G. A. 5891.

TARE AND DRAFT.

(*h*) Under section 58 of the act of 1799 both draft and tare are allowable on sugar imported in bags and subject to duty by weight.—Napier *v.* Barney (5 Blatchf., 191; 17 Fed. Cas., 1149).

(*i*) Draft and tare in a commercial sense and usage have a separate and distinct meaning and application. The former is an allowance to the merchant

when the duty is ascertained by weight, as in the present instance, to insure good weight to him. Tare is allowed for the outside or covering of the article imported, whether it be a box, barrel, bag, bale, mat, etc.—Id.

(*a*) The words "draft" and "draught" (R. S. 2898) do not apply to or mean the impurities contained in an imported article, but mean the arbitrary allowance of certain deductions for loss of weight in handling, or shrinkage, or variation of scales or devices for weighing, and have no reference to such deductions as should be made to ascertain the exact amount of clean seed imported.—Wright & Lawther Lead Co. *v.* Seeberger (C. C.), (44 Fed. Rep., 258.)

(*b*) R. S. 2898, prohibiting the allowance of draught in assessing duties, does not forbid deductions for impurities, and a deduction should be made for dirt and similar impurities contained in linseed or flaxseed.—Id.

(*c*) Invoices of flaxseed showed the gross weight, and a tare of 5 pounds per bag, and a deduction of 4 per cent for impurities composed of clay, sand, and gravel. The collector deducted the tare, which was the weight of the bags, but refused to allow for impurities, assessing a duty of 20 cents per bushel of 50 pounds upon the gross weight less the tare. The case turned upon the meaning of the word "draught" in R. S. 2898, the Government claiming that it is a misspelling of the word "draft." The court sees no good reason for this view. The word refers to arbitrary deductions and not to impurities, and the importer is entitled to an allowance of percentage for impurities.—Seeberger *v.* Wright & Lawther Co. (157 U. S., 183).

(*d*) An allowance should be made on steel in bundles for iron ties or bands which are of no commercial value after being removed from the bundles.—T. D. 17559, G. A. 3650.

(*e*) The act of July 30, 1846, did not vary the law previously in force regulating the method of ascertaining the quantity of merchandise imported. Such quantity is still to be ascertained by the rules prescribed in sections 58 and 59, act of 1799. Accordingly, where soap in boxes was imported in 1850 the dutiable weight was the gross weight of the soap and boxes, deducting only 10 per cent as tare, as prescribed by section 58, act of 1799, and the importer was not entitled to an allowance of the actual weight of the boxes as tare.—Wilson *v.* Maxwell (2 Blatchf., 316; 30 Fed. Cas., 147).

(*f*) Under R. S. 2898 an allowance must be made, in estimating the duty on jute in bales, for the weight of jute tie ropes with which the bales are bound up, it appearing that between buyer and seller these ropes are regarded as tare and are never charged for, a deduction equal to their weight being made from full weight of the bale and only the net weight being billed.—Fachri *v.* Magone (C. C.), (53 Fed. Rep., 789).

(*g*) The invoice tare was allowed on certain Sumatra tobacco at the request of the importer, who afterwards claimed that allowance should be made of tare for outside bagging in addition to invoice tare. Protest overruled.—T. D. 13510, G. A. 1812.

(*h*) Empty flour bags made of jute, dutiable according to weight, were imported, tare being allowed on the bands binding them into bales. The importer claimed an allowance for the estimated weight adhering to the bags. *Held*, that it is impracticable to estimate the weight of the flour and that the refusal to make such allowance was correct.—T. D. 13553, G. A. 1825.

(*i*) Eight per cent of tare allowed on ochre dry in casks. The importers did not declare in writing on the entry their assent to the estimate of tare as set forth in the invoice (as required by article 1090, Regulations, 1892). Protest claiming invoice tare overruled.—T. D. 15074, G. A. 2627.

(*a*) Article 1090, Regulations, 1892, being in accord with both the letter and the spirit of the statute, has the force of law.—Id.

(*b*) Under section 2898, Revised Statutes, and articles 1657 and 1658 of the Treasury Regulations of 1899, where the original invoice is produced at the time of making entry and the tare is specified thereon, the collector may, if he sees fit, estimate the tare according to such invoice, but the importer is not bound to accept such estimate unless he has declared in writing on the entry his assent to the estimate of tare as set forth in the invoice. In the absence of such assent, if the importer is dissatisfied with the tare allowed by the collector, and serves notice of such fact on the collector, the actual tare, to be estimated by weighing, must be allowed. Under said regulations the consignee, owner, or agent is not bound to give notice in writing at the time of making entry of his desire to have the actual or the schedule tare allowed. The filing of a protest within the statutory time is sufficient notice to the collector of such desire.—T. D. 23919, G. A. 5190.

(*c*) The tare allowable for the weight of casks containing china clay weighing one-half ton, exported from Great Britain, held to be an average of 72 pounds per cask in the absence of evidence satisfactorily showing the actual tare of the particular importation.—T. D. 28349, G. A. 6650.

TREATY—EFFECT OF.

(*d*) The second article of the treaty with Portugal of August 26, 1840 (10 Stat., 560), did not restrict either party from laying discriminating duties on merchandise not the growth or production of the nation of the vessel carrying the same into the port of the other nation, and the provision in schedule 1 of the act of July 30, 1846 (9 Stat., 49), exempting tea and coffee from duty when imported direct from the place of their growth or production, in American vessels or in foreign vessels entitled by reciprocity treaties to be exempt from discriminating duties, tonnage, and other charges, does not apply to such articles when imported in Portuguese vessels.—Oldfield *v.* Marriott (10 How., 146).

(*e*) The reciprocity treaty between the United States and Great Britain and the act of August 5, 1854 (10 Stat., 587), did not operate to repeal the previous laws as it respects penalties and forfeitures that had already been incurred. Their effect was to suspend the previous statutes after a given time so far only as they affected certain enumerated articles and to admit them thereafter free of duty.—One Hundred and Thirty-Four Thousand Nine Hundred and One Feet of Pine Lumber (4 Blatchf., 182; 18 Fed. Cas., 707).

(*f*) It being provided by article 6 of the treaty with Russia of December 6-18, 1832 (8 Stat., 446), that no higher duties shall be imposed on the importation into the United States of any article the produce or manufacture of Russia than are or shall be payable on the like article being the produce or manufacture of any other foreign country, Congress by section 1, act of August 5, 1861 (12 Stat., 292), imposed a duty on unmanufactured Russian hemp of $40 per ton and on Manila and other hemps of India, of $25 per ton. This legislation is a declaration by Congress that such provision of the treaty shall no longer operate as the law of the land in respect to the duty on unmanufactured Russian hemp.—Ropes *v.* Clinch (8 Blatchf., 304; 13 Int. Rev. Rec., 124, it conflicts with an existing treaty.—Id.

(*g*) Congress may pass any law, otherwise constitutional, notwithstanding it conflicts with an existing treaty.—Id.

(*a*) If an act of Congress is plainly in such conflict, a court can not inquire whether in passing such act Congress had or had not an intention to pass a law inconsistent with the provisions of a treaty.—Id.

TREATY.

(*b*) Though a treaty is the law of the land under the Constitution of the United States, Congress may repeal it, so far as it is a municipal law, provided its subject-matter is within the legislative power of Congress.—Taylor *v.* Morton (2 Curt., 454; 23 Fed. Cas., 784).

(*c*) A promise in a treaty that the products of one country shall not be subject to a higher rate of duty than the like products imported into the United States from other countries addresses itself to the political and not to the judicial department of the Government, and the courts can not try the question whether it has been observed or not.—Id.

(*d*) Though the treaty with Russia of December 18, 1832 (8 Stat., 444), stipulated that no higher rate of duty should be imposed on goods imported from Russia than upon like articles imported from other places, this court can not try the question, whether a certain species of hemp, on which a duty of $25 per ton has been imposed, is "like" Russian hemp within the meaning of the treaty. This is a question for Congress, not for the courts.—Id.

(*e*) Section 11, act of March 3, 1883, was not intended to revive and set in motion the inert features of the Dominican treaty.—Kelly *v.* Hedden (31 Fed. Rep., 607).

(*f*) Sugar imported from the Dominican Republic in 1884. Duty imposed. The importer contended that sugar was free under the treaty of February 8, 1867 (15 Stat., 478), with the Dominican Republic and the treaty with Hawaii of 1875 (19 Stat., 625). *Held*, that section 11, act of 1883, was not intended to revive and set in motion the inert features of the Dominican treaty.—Netherclift *v.* Robertson (27 Fed. Rep., 737).

(*g*) The treaty of January 30, 1875 (19 Stat., 625), making molasses from Hawaii free, did not operate upon the previous treaty with the Dominican Republic, so as to establish a like exemption as to molasses imported from the latter country.—Kelly *v.* Hedden (31 Fed. Rep., 607).

(*h*) The provisions of the treaty with the King of Denmark, concluded April 26, 1826, and revived by the convention of April 11, 1857, do not by their own operation authorize the importation free of duty from Danish dominions of articles made duty free by the convention of January 30, 1875, with the King of the Hawaiian Islands, but otherwise subject to duty by a law of Congress, the King of Denmark not having allowed to the United States the compensation for the concession which was allowed by the King of the Hawaiian Islands.—Bartram *v.* Robertson (122 U. S., 116).

(*i*) The treaty of February 8, 1867, with the Dominican Republic (article 9) provides that "no higher or other duty shall be imposed upon the importations into the United States of any article the growth, produce, or manufacture of the Dominican Republic, or of her fisheries, than are or shall be payable on the like articles the growth, produce, or manufacture of any other foreign country or of its fisheries." The convention of January 30, 1875, with the King of the Hawaiian Islands provides for the importation into the United States, free of duty, of various articles, the produce and manufacture of those islands (among which were sugars), in consideration of certain concessions made by the King of the Hawaiian Islands to the United States. *Held*, that

this provision in the treaty with the Dominican Republic did not authorize the admission into the United States, duty free, of similar sugars, the growth, produce, or manufacture of that republic, as a consequence of the agreement with the King of the Hawaiian Islands, and that there was no distinction in principle between this case and Bartram *v.* United States (122 U. S., 116).—Whitney *v.* Robertson (124 U. S., 190).

(*a*) A stipulation in a treaty with a foreign power that "no higher or other rate of duty shall be imposed on the importation into the United States of any article, the produce or manufacture of the treaty making power, * * * than are or shall be payable on the like articles, being the produce or manufacture of any other foreign country," does not prevent Congress from passing an act exempting from duty like products or manufactures imported from any particular foreign dominion it may see fit.—Whitney *v.* Robertson (21 Fed. Rep., 566).

(*b*) Where an act of Congress is in conflict with a prior treaty the act must control, since it is of equal force with the treaty and of later date.—North German Lloyd S. S. Co. *v.* Hedden (C. C.), (43 Fed. Rep., 17).

(*c*) The act of June 6, 1872, section 3 (17 Stat., 232), is not in conflict with the treaty with Persia (11 Stat., 709).—Powers *v.* Comly (101 U. S., 789).

(*d*) Dutiable goods can not lawfully be imported in the foreign mails under the International Postal Treaty of Berne of October 9, 1874 (19 Stat., 577).—Von Cotzhansen *v.* Nazro (107 U. S., 215).

WAREHOUSES—GENERALLY.

(*e*) Though the owner or importer of cigars from a foreign country may by his agent lawfully affix and cancel the internal-revenue stamps required by R. S. 3402, to be affixed and canceled while such cigars are in the custody of the proper customs officers, yet the collector may, in the exercise of a sound discretion, exclude such an agent from resorting to the public stores for that purpose; and in the absence of legislation, or regulation by the Department, no action accrues thereby to the agent thus excluded.—Slaight *v.* Hedden (C. C.), (39 Fed. Rep., 103).

(*f*) The importer is liable irrespective of the bond and as to him a reliquidation prior to the act of June 22, 1874, might have been made at any time afterwards.—United States *v.* Campbell (10 Fed. Rep., 816).

(*g*) Payment of duties on goods imported into the State of Florida in July, 1860, into the treasury of the State during the rebellion in no way affected the right of the United States to recover the amount of the duties by action on the warehouse bond.—United States *v.* Pensacola & G. R. R. Co. (11 Int. Rev. Rec., 78; 27 Fed. Cas., 494).

(*h*) The liquidation fixes, for the time being, the amount to which the goods are subject, under R. S. 2964, 2970. On a bond conditioned for the withdrawal of the goods within one year, "on payment of the duties and charges to which they may be subject by law at the time of such withdrawal," held that a payment within a year of the amount of duties as thus liquidated was a discharge of the bond, and that, upon a subsequent reliquidation at a higher rate, no recovery could be had against the surety, though the importer would be liable in a different action for the additional amount.—United States *v.* Georgi (D. C.), (44 Fed. Rep., 255).

(*i*) Statutes not designed to affect the rights and liabilities of third parties, but only to guide the officers of the Government in the performance of their duties, are to be construed as directory to them only and as not creating any

obligation to sureties or forming any part of their contract.—United States *v.* De Visser (10 Fed. Rep., 642).

(*a*) Sureties in warehouse bonds have the same rights and liabilities as ordinary sureties except as modified by the special laws and regulations concerning the collection of duties. Warehouse bonds must be interpreted in reference to the statutes and authorized regulations in force belonging to the warehouse system, and in so far as by design or necessary effect they modify the ordinary rights of sureties they are controlling, and to this extent must be regarded as parts of the coutract of suretyship.—Id.

(*b*) The act of August 5, 1861, sec. 5 (12 Stat., 292), directing a sale of the goods after three years, and the regulations providing for quarterly sales and the sale of the abandoned goods at the next sale after three years, are all material parts of the contract of the surety, because they fix and determine the duration of his risk. Contracts of sureties are interpreted strictissimi juris as respects the subject-matter or duration of their risk, and any change in either, without the sureties' assent, operates as a discharge. Where, upon goods being advertised for sale upon a regular day, the Secretary, at the request of the purchaser of the goods in bond, iutervened by order and directed a postponement of the sale until further orders, without the consent of the surety, the latter was discharged. The importer being liable as principal, and not being in the situation of a surety having the right of indemnity against any other principal, is not discharged by the postponement of the sale. A surety's ordinary right to pay the debt and take possession of the goods at the end of three years is cut off by this act, and the right of the surety on a warehouse bond to pay the deficit and proceed for indemnity against his priucipal is also suspended until after the sale. The proceeding by abandonment and sale is a substitute for the ordinary remedy upon the bond after the lapse of three years. Immediate suit by the Government upon the bond before sale, would involve such inconsistencies that the common-law remedy must be deemed suspended by necessary implication until after the sale of the goods. Until after sale of the goods the surety in a warehouse bond has at no time any right of payment, of subrogation, or of suit for indemnity against his principal, and his risk continues necessarily until that time.—Id.

(*c*) The sureties risk does not exceed the three years named in it, or the additional period until sale of the goods not withdrawu. A reliquidation after the lapse of this period is not legal as against him.—United States *v.* Campbell (10 Fed. Rep., 816).

(*d*) The sureties' contract being only for the payment of duties upon withdrawal, semble, liquidation is a condition precedent to the payment and withdrawal, and, in the absence of fraud, reliquidation should not be enforced against the surety after a delivery and payment of the duties as once liquidated. It is the legal duty of the collector, not of the surety, to ascertain and liquidate the duties. Such liquidation is final and conclusive upon all persons interested, unless appealed from, and determines the amount of duties to which goods are then subject. Withdrawal and payment according to the liquidation existing at the time is a fulfillment of the terms of the bond for the time being, and the surety can not be held except upon the bond. Where the surety became bound for the withdrawal of goods within three years upon the payment of the duties "to which they shall then be subject," and the goods were withdrawn within that time and the duties paid as then liquidated, but upon the discovery of an error, seven years afterwards, a reliquidation was made showing a deficiency, the surety was not liable.—Id.

(*a*) Cargo of rice imported. Duty on uncleaned is 2 cents and on cleaned 2½ cents per pound. The rice was entered for warehouse and the usual bond given, conditioned to pay $12,524.95, or the ascertained duties. Rice withdrawn and duties of 2 cents paid amounting to $12,352.15 or less by $172.80 than the sum named in the bond. The rice was afterwards liquidated as clean rice, making a difference of $12,111.17. The bond was held for this amount.—Westray *v.* United States (18 Wallace, 322).

(*b*) The ordinary warehouse bond in the form prescribed by the Secretary of the Treasury, in which the condition provides in the alternative that the penalty may be avoided by the payment of whatever duties may be ascertained to be due whenever the goods shall become subject to duty by withdrawal for consumption, is hardly an ordinary pecuniary bond, but is rather a bond given to secure whatever duties may be by law chargeable upon the goods to which it refers. At all events if the obligor pay but a part of the sum of money fixed as above, and the whole of the sum thus fixed proves, on liquidation of the duties for which the bond was given, to be less than the sum with which the goods are rightly chargeable, he can not come in after the expiration of a year, and when at law a forfeiture has occurred, and tender payment of the difference (with interest) between the sum named in the bond and the amount which he has actually paid. He can be relieved from the forfeiture only on doing complete equity, and that, in such a case, is nothing less than the payment of all the duties to secure which he gave the bond.—Id.

(*c*) Where importers have entered for warehouse and given bond for duties and have subsequently sold the goods in bond and authorized the purchaser to withdraw them from warehouse upon payment of duties and the goods are withdrawn without the payment of the proper duties in full, the original importers are liable on their bond, after the withdrawal of the goods, for the balance of duties unpaid and which should have been paid on the last withdrawal.—United States *v.* Minturn (21 Int. Rev. Rec., 182; 26 Fed. Cas., 1272).

(*d*) An importer of sugars having entered them at the custom-house by "warehouse entry," gave, with sureties, a bond conditioned to be void if he or his "assigns" should, within a specified time, withdraw them from the warehouse within the mode prescribed by law, and pay to the collector a sum specified "or the true amount when ascertained" of the duties imposed. The act required the sugars to be kept subject to the order of the importer "upon payment of the proper duties to be ascertained on entry and to be secured by his bond" with surety. He afterwards sold the sugars in bond and gave to the purchaser, who agreed to pay the duties as part of the purchase price, a written authority upon which the sugars were withdrawn; but the full amount of the proper duties, which was less than the sum specified in the bond, was not paid. *Held*, that the obligors are liable for the unpaid duties.—Minturn *v.* United States (106 U. S., 437).

(*e*) Although it is the usage of trade to sell goods in bond and deliver them by an order for their withdrawal, the purchaser withdrawing and paying the duties, the obligors do not become merely sureties with the goods as the primary security for the duties nor are they released because the officers of the United States unlawfully part with the goods without exacting payment of the duties.—Id.

(*f*) The 10 per cent additional duty imposed by the act of March 14, 1866 (14 Stat., 8), on goods withdrawn from the warehouse after one year from their importation, is also to be assessed upon goods never withdrawn but sold to satisfy duties.—United States *v.* Unger (18 Int. Rev. Rec., 164; 28 Fed. Cas., 332).

(*a*) Certain goods were imported in November, 1869, and stored in a bonded warehouse until March 20, 1871, when they were withdrawn for consumption. *Held*, that having so remained in such warehouse they were, under the act of 1866, subject to the additional duty of 10 per cent.—Fabbri *v.* Murphy (95 U. S., 191).

(*b*) The words "date of original importation" used in R. S. 2970 refer to the exterior port of first arrival of the merchandise and not to the interior port of destination.—Seeberger *v.* Schweyer (153 U. S., 609).

(*c*) Goods were imported by way of New York from whence they were transported in bond to Chicago. Within one year from their arrival at Chicago, but more than a year from their arrival at New York, the importer offered to pay the duties and charges, but the collector assessed an additional duty of 10 per cent. *Held*, that the words "date of original importation" mean the date of the arrival of the goods at the port of destination. (This case overruled in 153 U. S., 609.)—Farwell *v.* Spalding (24 Fed. Rep., 18).

(*d*) Goods which remained in bonded warehouse more than one year prior to August 1, 1890, are subject to the additional duty of 10 per cent.—T. D. 10354, G. A. 75; T. D. 10466, G. A. 116; reversed T. D. 15517, G. A. 2827 (54 Fed. Rep., 145).

(*e*) The provision in section 5, act of August 6, 1846, that goods not withdrawn in three years shall be deemed abandoned to the Government and sold was not designed merely for the security of the Government and to recover its duties in a particular case, but to secure in all cases, so far as possible, the prompt payment of duties within three years, and for this end to cut off peremptorily, after that period, the right of any person to pay the duties and withdraw the goods. Under the amendment by the act of July 14, 1862, section 21, the policy thus enacted involved a forfeiture of any surplus from the sale.—United States *v.* De Visser (10 Fed. Rep., 642).

(*f*) If goods remain in the public store or bonded warehouse more than three years, the Government has the right to sell them for the collection of charges and the clearance of the warehouse. But the goods are not forfeited, and may be redeemed at any time before advertisement of sale (R. S. 2972).—Abbott & Co. *v.* United States (20 C. Cls. R., 280).

(*g*) Where a statute gives a person discretionary powers to be exercised by him upon his own opinion of certain facts, it is a rule of construction that the statute constitutes him judge of those facts. In the exercise of that discretion he is in the discharge not of a ministerial but of a quasi judicial function. To render him liable to damages for his conduct, it must be proved either that he exercised his power in cases not within his jurisdiction or in a manner not confided to him, or with malice, corruptly or oppressively.—Gould *v.* Hammond (1 McAll, 235; 10 Fed. Cas., 874).

(*h*) Warehouse keeper reported to collector perishable nature of goods, whereupon the collector directed two United States appraisers to obtain information and report to him the condition of the article; and upon their recommendation of the necessity of an immediate sale, ordered the perishable articles sold under section 1, act of August 6, 1846. In the absence of any imputation of a corrupt motive, the shortness of the public notice of the contemplated sale (one day) was not, per se, sufficient evidence of fraud to warrant a judgment against the collector. The regulations governing the sale of goods of the first class (such as have been in public stores more than one year) do not apply to the second class perishable goods.—Id.

26579—08——71

(*a*) Where a statute (R. S. 2976) authorizes a collector to sell goods "upon due notice" and the clerk whose duty it was to give such notice failed to put up any notice whatever, the collector could not be held liable for his negligence in that regard, in the absence of proof of negligence on his part in the selection of the particular individual who was assigned to that duty.—Rubens *v.* Robertson (C. C.), (38 Fed. Rep., 86).

(*b*) The collector can not be charged with negligence in delegating to an appraiser the duty of examining merchandise and reporting whether it is deteriorating in value.—Id.

(*c*) A collector who sells unclaimed goods in pursuance of R. S. 2976, in the belief that they are deteriorating in value, is not liable in trover, or in an action on the case of negligence, even though it appears that there was no substantial deterioration, if he acted in good faith and was not personally guilty of negligence.—Id.

(*d*) In an action against a collector to recover the value of goods lost while in a warehouse, no recovery can be had unless it appears that the collector was guilty of actual personal negligence in regard to the safekeeping of the goods, and that in consequence of such personal negligence they were lost. Such negligence can not be inferred from the mere loss of the goods.—Brissac *v.* Lawrence (2 Blatchf., 121; 4 Fed. Cas., 153).

(*e*) The collector is not personally responsible for the negligence of his subordinates in the custom-house. The rule stated as to the responsibility of the collector for losses occurring through the regulations established by the Treasury.—Id.

(*f*) The fact that the bookkeeper in the warehouse was intoxicated daily is not enough to render the collector liable for loss of goods stored in the warehouse, but it must be shown that the goods were lost from the particular cause.—Id.

(*g*) Jewelry seized in 1859 as invoiced below its value. Trial delayed until 1867. Verdict for owner and no certificate of probable cause. The jewelry was placed by the collector in the public store of the custom-house. It was lost and can not be found. *Held*, that when goods are lost from the custom-house while the libel is being tried, the circumstances of the loss not being shown, and the negligence of the collector and storekeeper being neither charged nor disaffirmed, the Government is not liable for the loss, especially where no certificate of probable cause is given. Under section 66, act of 1799, the Government is not liable for the loss of goods while in the public store awaiting trial.—Schmalz *v.* United States (4 C. Cls. R., 142; 5 Id., 294).

(*h*) Where goods are consigned to the collector of customs at the port of shipment to be by him shipped abroad, and he gives a receipt reciting that "the said merchandise was duly inspected and marked at this port and laden on board the foreign steamer W. * * * and that said vessel and cargo were duly cleared from this port," the exporters had a right to presume that the goods had been entered on the ship's outward manifest, and the fact that they had not been so entered was not a breach of the export bond. The fact that in the collector's receipt, which was on a printed form, the clause expressing the entry of the goods on the outward manifest is struck out, is immaterial when such receipt is not given until after the vessel has cleared.—United States. *v.* Allen (D. C.), (39 Fed. Rep., 100).

(*i*) An export bond given in the sum of $1,000, without containing any reference to the amount of the estimated duties (article 587, Regulations) on the goods, is valid, and the Government is entitled, upon breach of the conditions,

to recover the whole amount of the bond and is not limited to judgment for double the amount of the duties as subsequently estimated. The steamer *Oteri*.—United States *v.* Valensona, Same *v.* Oteri (C. C. A.), (67 Fed. Rep., 146).

(*a*) When goods were entered for warehouse, but, before they were removed to the warehouse the importer applied for a permit to land the goods for consumption and the collector, under instructions from the Treasury Department, charged him for half a month's storage, although the goods had remained all the time on board the vessel and the importer paid the amount under protest, *held* that the charge was an illegal one, but that the payment of it was voluntary, as the importer might have allowed the goods to go to the warehouse and have withdrawn them from there and that therefore the amount could not be recovered.—Irvin *v.* Schell (5 Blatchf., 157; 13 Fed. Cas., 106).

(*b*) Where no warehouse entry of goods was made, but the importer wrote on the entry the words "vessel, as warehouse," and the goods remained in the vessel only two days beyond the period allowed for the discharge of the cargo and the collector exacted $10 for half storage, *held* that the charge was illegal.—Ogden *v.* Barney (5 Blatchf., 189; 18 Fed. Cas., 607).

(*c*) Goods deposited in private stores by the importer are to be taken possession of by the collector at the charge and risk of the owners, consequently the goods are in the custody of the United States and in charge of an inspector.—Clark *v.* Peaslee (1 Cliff., 545; 26 Law Rep., 609; 5 Fed. Cas., 900).

(*d*) Under the act of August 6, 1846, no person has any right to keep a warehouse for the storage of dutiable goods unless appointed by the Secretary, and such appointment can be revoked at pleasure.—Corkle *v.* Maxwell (3 Blatchf., 413; 6 Fed. Cas., 555).

(*e*) A person who has his private warehouse designated as a place for the storage of dutiable goods, under the act of 1846, and who, on being required by the Government, before the depositing of any goods in his store, to elect to pay either the salary of an inspector or one-half storage, elects the former and makes payments, which are paid into the Treasury, can not recover them back. And this is so even though the Government had no legal right to demand the payments.—Corkle *v.* Maxwell (3 Blatchf., 413; 6 Fed. Cas., 555).

(*f*) Under the act of August 6, 1846, the Government has the right to require the person whose warehouse is designated as a place for the storage of dutiable goods to pay the salary of an inspector to superintend the receipt and delivery of goods from the warehouse.—Id.

(*g*) The case of Corkle *v.* Maxwell (above) as decisive against the claim to recover moneys paid to the collector for services of an inspector at their private bonded cellar.—Harriman *v.* Maxwell (3 Blatchf., 421; 11 Fed. Cas., 603).

(*h*) The theft of imported goods while within the limits of a port of entry and before the same have been landed under the supervision of the officers of the customs is not a "casualty" within the meaning of this section, and a protest asking relief from payment of duties on goods thus stolen presents a case within the jurisdiction of the Board of Classification.—T. D. 24511, G. A. 5359.

(*i*) Where the Government is liable to refund duties on imported merchandise if destroyed by fire while in customs custody, it is under the same obligation to pay salvage on the duties saved as if property of the Government of the same value had been salved. This liability arises out of the fact that the Secretary of the Treasury is "authorized" by this section to refund duties on merchandise destroyed by fire while in customs custody.—United States *v.*

Cornell Steamboat Company (202 U. S., 184; T. D. 27365), affirming 137 Fed. Rep., 455 (T. D. 26191), and 130 id., 480 (T. D. 25601).

(*a*) A lot of 1883 bags of sugar on which duty had been paid was on board a lighter which caught fire and was in danger of being destroyed when it was saved from the flames by salvors. It was held that the Government was liable for salvage services upon the duties thus saved to the United States, on the ground that the Government would have had to refund the duties if the merchandise had been in fact destroyed. The court held that, although R. S. 2984 is permissive in form, no doubt existed that the Secretary of the Treasury would have refunded the duties in the contingency of the total destruction of the merchandise.—United States *v.* Cornell Steamboat Company (202 U. S., 184; T. D. 27365), affirming 137 Fed. Rep., 455 (T. D. 26191), and 130 id., 480 (T. D. 25601).

(*b*) Congress may, if it sees fit, make the Secretary the final arbiter in any class of cases arising under the revenue laws, to determine in a quasi judicial manner, whether by virtue of laws any claim against the Government in favor of the petitioner.—D. M. Ferry & Co. *v.* United States (C. C. A.), (85 Fed. Cas., 550).

(*c*) This section makes the Secretary the final tribunal to decide on the validity of any such claim, and his decision is not subject to review by the Court of Claims or any other tribunal.—Id.

(*d*) R. S. 2984 does not authorize the refunding of duties on merchandise after it has been delivered to the importer on his giving bond for redelivery to the customs officers under R. S. 2899.—Id.

(*e*) The theft of merchandise from a bonded warehouse does not operate to relieve the importer from payment of duties accruing on the articles. Foreign exhibits stolen from Charleston Exposition.—T. D. 24118, G. A. 5249.

(*f*) A loss of goods while en route from the port of original importation to the port of ultimate destination is a loss of merchandise constructively in a bonded warehouse, and does not present a case within the jurisdiction of the Board of General Appraisers.—T. D. 25802, G. A. 5857.

(*g*) Where imported goods which have been designated by the collector for examination and appraisal are stolen when on the wharf and in charge of customs officers, such loss is not a casualty within the meaning of section 2984. The merchandise is to be regarded in the same position as if technically in a public store or bonded warehouse, no permit for its delivery having been issued to the importers by the collector and an abatement of the tariff duties thereon is prohibited by this section.—T. D. 27129, G. A. 6291.

WEIGHT.

(*h*) Under the act of 1846 ad valorem duties are to be paid on the quantity of goods actually imported, not on the amount put in the foreign country. Where such quantity is measured by weight, a loss of weight on the voyage, whether by drainage or evaporation, will proportionately diminish the duties, notwithstanding what is lost in weight may be gained in value.—Austin *v.* Peaslee (20 Law. Rep., 443; 2 Fed. Cas., 235).

(*i*) Wool weighed in England and the invoice gave the weight there. The weight here was greater than that in the invoice. Proof that wool became heavier by from 1 to 5 per cent by absorption of moisture while at sea. Although increased weight may have accrued from moisture or any other action of the elements—except being exposed to or injured by sea water—it was liable

to pay duty at this port on the weight here.—United States *v.* Choteau (32 Hunt Mer. Mag., 715; 25 Fed. Cas., 420).

(*a*) Ad valorem duties, where they are required to be assessed on weight, must be so assessed on the actual weight when landed, as ascertained by the proper officers.—United States *v.* Nash (4 Cliff., 107; 27 Fed. Cas., 75).

(*b*) Appraisers determine the actual market value or wholesale price of the merchandise in the principal markets of the country from which the same were imported, but they have no authority to determine the weight or quantity of the importation.—Id.

(*c*) Under section 18 of the act of June 30, 1864 (13 Stat., 202), teas imported from London were subject to a duty of 25 cents per pound and also 20 per cent ad valorem.—Id.

(*d*) When teas were bought in England for export, what is delivered as 100 pounds actually weighs more, and importers in this country reckon their profits with reference to the difference between the weight there and here. *Held*, that the customs officers here were not bound by the invoice weight.—Id.

(*e*) Where the United States weigher ascertained the exact weight of the teas, the collector was bound to adopt that quantity and the value ascertained by the appraiser as the legal basis for the assessment of duties.—United States *v.* Nash (4 Cliff., 107; 27 Fed. Cas., 75).

(*f*) Wool cost less than 12 cents per pound in Buenos Ayres, whence it was imported, and was packed in hides which were of the same value as the wool, and the bales were paid for at the gross weight, including the hides, which were an article of value here. *Held*, that the appraisers ought not to include the hides in their gross estimate of cost and then to exclude their weight in ascertaining the cost of the wool per pound.—Saxonville Mills *v.* Russell (1 Lowell, 450; 11 Int. Rev. Rec., 207; 21 Fed. Cas., 595).

(*g*) Where a cargo of coke, by reason of the evaporation of the moisture during the voyage, weighed several tons less than when shipped, duties could only be collected on the actual weight at the time of the importation and not on the weight shown by the invoice.—Balfour *v.* Sullivan (17 Fed. Rep., 231).

(*h*) A regulation of the Secretary (article 532, of 1874) that duties shall be collected according to the invoice, unless the importer accounts, by proofs, for the discrepancy between the amount shown by the invoice and the actual weight at the time of importation, is no defense to an action to recover the duties exacted on the difference between the amount actually imported and the amount shown by the invoice to have been shipped.—Id.

(*i*) Castile soap imported and the importer claimed that an allowance should be made for shortage on weight. Duties are to be paid only upon the actual quantity of merchandise which is imported and not upon the original quantity bought and shipped.—Reiss *v.* Magone (C. C.), (39 Fed. Rep., 105).

(*j*) Where, however, an importation has shrunk in weight, from evaporation or other like cause, and such shrinkage has added a percentage of value, so that the actual quantity which arrives is worth more per pound in the markets of the country from which it came than the original quantity bought and shipped was worth per pound, the actual quantity should be appraised at its increased value per pound, and duty assessed upon the value so appraised, although the invoice describes the original quantity as worth less per pound.—Id.

(*k*) But to warrant such an assessment of duty the appraiser must first find that the actual quantity was worth per pound such a sum as would war-

rant the particular amount of duties assessed. The appraiser having found the soap to be worth the amount as given in the invoice, without having found that the value of what was left was enhanced by shrinkage, verdict and judgment was rendered in favor of the importer.—Id.

(*a*) Allowance for increase of weight caused by the water soaking into the ash refused because the importer had not complied with articles 602 and 603, Regulations 1884.—T. D. 10230, G. A. 8.

(*b*) Duty assessed on 6,703 pounds of castile soap, the invoiced and entered value, while the weigher's return was net weight 6,263. The soap was invoiced by the kilo at a specified sum per kilo and the invoiced and entered value was returned by the appraiser as correct. *Held*, that duty should have been on the invoiced price and weigher's return.—T. D. 10661, G. A. 245.

(*c*) The weigher's return as to sultana raisins held to be conclusive though only 10 boxes out of 650 were weighed and though there was a strong presumption that duty was assessed on an excessive weight.—T. D. 10882, G. A. 377.

(*d*) The evidence must show that the alleged deficiency was discovered before the goods left the custody of the Government.—T. D. 12009, G. A. 922.

(*e*) The return of the Government weigher must be accepted unless clear and satisfactory evidence is furnished to overcome it. The affidavit of the city weigher, showing a deficiency in favor of the importer, held not sufficient.—T. D. 12009, G. A. 922.

(*f*) Duty assessed on the gross weight of Siemans-Marten metal, which included the weight of bands of wire and pieces of wood used to confine the metal. The weight as returned by the weigher and upon which duty was assessed is not tare under R. S. 2898, and, in the absence of proof, its value is the same as the value of the metal.—T. D. 13168, G. A. 1589.

(*g*) A duty assessed on gross weight of burlaps including sea water absorbed during voyage. *Held*, that allowance should have been made for sea water and duty assessed on the actual weight, as shown by the invoice, excluding the weight of the water.—T. D. 13339, G. A. 1719.

(*h*) Error in weight of wool waste. Collector's decision reversed in order that he may make the correction rather than return the papers for reliquidation.—T. D. 13484, G. A. 1786.

(*i*) A protest as to the question of weight did not reopen the question as to the rate of duty.—T. D. 13550, G. A. 1822.

(*j*) Invoice weight of steel 1,794 pounds. Weight as reported by United States weigher 1,624. It was shown that the shipper had made an allowance of 170 pounds. *Held*, that duty should have been assessed on 1,624 pounds.—T. D. 13704, G. A. 1942.

(*k*) The actual weight as against a trade custom must govern.—T. D. 14624, G. A. 2382.

(*l*) Wool imported the weight of which was increased by the absorption of sea water between the time of departure from the port of exportation and arrival at destination. *Held*, that the Board of General Appraisers has jurisdiction of a protest against an assessment on the weight caused by the absorption of sea water and that an allowance should be made for sea water so absorbed.—T. D. 16001, G. A. 3025.

(*m*) The weight of the Java picul is 136 pounds.—T. D. 17811, G. A. 3745.

(*n*) Weight of Puerto Rico libra 1.0161 pounds.—T. D. 18870, G. A. 4067.

APPEALS TO AND DECISIONS BY SECRETARY OF TREASURY.

(*a*) A vessel from a foreign port with dutiable goods on board arrived at New York and was there sold, under a decree on a libel in admiralty, to the plaintiff. The duties on the goods not being paid or secured, the inspector in charge, under the order of the collector, took the goods to the public stores, under section 56, act of March 2, 1799, and the act of March 2, 1861. The collector exacted from the plaintiff the fees, charges, and expenses connected with the removal of the goods as a condition to granting a clearance for the vessel for an ontward voyage. The plaintiff paid the amount under protest, but did not appeal to the Secretary, and then brought suit to recover the amount paid. *Held*, that although the exaction was not warranted by law the suit could not be maintained because of the failure to appeal to the Secretary.—Shaw *v.* Grinnell (9 Blatchf., 471; 21 Fed. Cas., 1190).

(*b*) A protest or notice of dissatisfaction to the collector is of no avail unless followed by a valid appeal. Consequently proof of protest without an appeal after liquidation was inadmissible.—Watt *v.* United States (15 Blatchf., 29; 29 Fed. Cas., 441).

(*c*) The appeal to the Secretary, to be available for the purpose of a review of the decision of the collector, must be taken after such an "ascertainment and liquidation" of the duties as would be final and conclusive if no appeal should be taken. The Secretary can not be called upon until after the final disposition of the matter by the collector. He is not required to act upon the rulings of that officer from time to time, as they are made, while "ascertaining and liquidating," but only after the work of the collector has been fully completed.—Id.

(*d*) It seems that under the act of March 3, 1857, section 5, a suit against a collector to recover an excess of duty or penalty paid for an alleged undervaluation, without first having appealed to the Secretary, can not be maintained.—Reimer *v.* Schell (4 Blatchf., 328; 20 Fed. Cas., 504).

(*e*) The decision of the Secretary upon an appeal, when promulgated by his order and acted upon by a subsequent reliquidation of duties accordingly, is "final and conclusive" upon the Government and can not be lawfully recalled by the Secretary and reversed or modified, either as a part of the same proceeding on appeal or collaterally by any independent order. R. S. 2931, enacting that his decision shall be final and conclusive, enacts the rule ordinarily applicable to such decisions and is intended to bind the Government as in appraisals of value under R. S. 2930.—United States *v.* Leng (18 Fed. Rep., 15).

(*f*) A decision by the Secretary that he will not entertain an appeal from the decision of the collector because the protest was not filed in time is a decision "on the appeal" within the meaning of this section.—The John Shillito Co. *v.* McClung (C. C. A.), (51 Fed. Rep., 868).

(*g*) An importer suing to recover duties, in order to avoid the bar resulting from his failure to bring the action within ninety days after the decision of his appeal to the Secretary, alleged that such decision was void because made, not by the Secretary, but by the Assistant Secretary, acting in his official capacity as assistant. *Held*, that the assistant secretaries would have authority to decide such appeals if that duty were assigned to them by the Secretary, or in case of his absence or sickness (R. S. 161, 177, 179, 236, 245), and it must be presumed, in the absence of a contrary showing, that the appeal was lawfully decided.—The John Shillito Co. *v.* McClung (C. C. A.), (51 Fed. Rep., 868).

(*h*) A failure to appeal from a decision of the collector as to the rate or amount of duty does not bar a recovery of the excess of duty, as the act of

1857, providing that the collector's decision shall be final and conclusive "as to the liability of the importation to duty or exemption," "unless an appeal is taken," etc., refers to the liability of the importation to and not to the rate or amount of duty.—Benkard *v.* Schell (5 Int. Rev. Rec. (1867), 3; 3 Fed. Cas., 192).

(*a*) The importer is not entitled to notice of the decision of the Secretary upon appeal, and the limitation on ninety days within which the importer may commence an action commences to run from the date of the decision and not from the time the importer may have had knowledge of it.—Chung Yune *v.* Shurtleff (10 Fed. Rep., 239).

(*b*) It is not incumbent on the Secretary to communicate to the appellant his decision on an appeal from the decision of the collector.—Arnson *v.* Murphy (24 Fed. Rep., 355).

(*c*) It is not necessary, under R. S. 2931, that the decision of the Secretary on the appeal should, in order to be operative, be communicated to the party appealing.—Arnson *v.* Murphy (115 U. S., 579).

(*d*) Under the act to increase the duties on imports, passed June 30, 1864, the collector is under no obligation to give notice to the importer of his liquidation of duties. The importer who makes the entries is under obligation himself, if he wishes to appeal from it, to take notice of the collector's settlement of the duties.—Westray *v.* United States (18 Wallace, 322).

(*e*) It is not the duty of the collector to inform the importer of the disposition of the appeal by the Secretary, and the fact that the collector by his silence, leads the importer to suppose that the appeal has not been acted upon, when in fact it has been decided, does not estop the collector from setting up ninety-day limitations to a suit to recover the excess duties.—John Shillito Co. *v.* McClung (C. C.), (45 Fed. Rep., 778).

(*f*) Where the answer alleges that the appeal was decided more than ninety days before suit, a reply setting up that the collector is estopped from pleading the limitation because of his silence and failure to inform plaintiff that the appeal had been decided is not a departure from the petition, which alleges that the appeal had not been decided before the suit was brought.—Id.

(*g*) When an appeal from a collector is lawfully pending before the Treasury Department, the Secretary has authority to determine the same at any time without at first notifying the importer, nor is he required to notify the importer of the result of his decision. 45 Fed. Rep., 778, affirmed.—The John Shillito Co. *v.* McClung (C. C. A.), (51 Fed. Rep., 868).

(*h*) A suit against a collector is practically a suit against the United States; and, as the Government is not bound by an estoppel, the fact that the collector did not notify the importer of an adverse decision by the Secretary does not prevent the collector from setting up as a defense that the suit was not brought within ninety days from that decision.—Id.

BONDS FOR DUTIES.

(*i*) The bond for duties is required to be given by all persons who are importers whether they be partners or part owners, and the collector is not authorized to take the separate bond of one of the importers in extinguishment of the joint liability of all.—Meredith *v.* United States (13 Pet., 486, 495).

(*j*) A bond is not avoided by erasing the name of one obligor and inserting the name of another, after delivery, by consent of all parties, proved by parol.—Speake *v.* United States (9 Cranch, 28, 36).

(*a*) An erasure or interlineation apparent on the face of a deed does not avoid it unless shown to have been made fraudulently or without the assent of those affected.—Speake *v.* United States (9 Cranch, 28).

(*b*) If the law prescribes the terms of a bond to be taken, and one be taken variant therefrom, it is void, so far at least as it is variant. But the officers of the Government may, without any law, take securities from debtors to the public for what they may owe.—United States *v.* Howell (4 Wash. C. C., 620; 2 Am. Lead. Cas. (5th ed.), 419; 26 Fed. Cas., 394).

(*c*) In a suit on a bond for the recovery of duties the defendant, filing an affidavit stating that there was error in the liquidation of the duties, in that the vessel belonged to citizens of the United States and not foreigners, is, under 1 Stat., 627, section 65, entitled to a continuance.—United States *v.* Willing (4 Dall., 376, note; 28 Fed. Cas., 695).

(*d*) The bond given by the importers, in which they expressly stipulate to pay the amount which might be found due upon the final liquidation of the entry over and above the amount of the estimated duties already paid, is a distinct notice to them that a further adjustment of the duties on the entry was to be made and that they might be called upon for a further payment.—United States *v.* Cobb (11 Fed. Rep., 76).

(*e*) A receipt of a collector upon a duty bond acknowledging payment and satisfaction of the bond does not operate as an estoppel. It is open to explanation and is no bar to a suit on the bond if it be not paid.—United States *v.* Williams (1 Ware (175), 173; 28 Fed. Cas., 678).

(*f*) The cancellation of a bond does not, per se, destroy it when it is canceled through fraud or evident mistake, but it may be declared upon as a good and subsisting obligation.—Id.

(*g*) In an action on a bond given for the payment of duties on goods deposited in the public stores at Savannah, it is no defense that the principal actually paid, under compulsion, the amount of the duties to the Confederate collector during the occupancy of Savannah by the Confederate authorities.—United States *v.* Low (13 Int. Rev. Rec., 124; 10 Am. Law Reg. (N. S.), 455; 26 Fed. Cas., 1006).

(*h*) Nor is it a defense that there was no United States collector of customs or other agent at Savannah, to whom payment should be made, during the three years within which the duties were to be paid under the provisions of the bond.—Id.

(*i*) Where, in an action of debt brought by the United States against two defendants on a bond, it was set up, in defense, that the bond was given for an antecedent debt consisting of duties due at the custom-house, the payment of which was secured by a bond executed by the defendants and another person, that more than twenty years had elapsed after the giving of the first bond before the execution of the second, that no demand of payment had been made in the meantime, that the defendants executed the second bond without a knowledge of this defense, and that they were advised by the agent of the United States that there was no defense to the demand. *Held*, that this was no defense to the action.—United States *v.* McKewan (4 Blatchf., 383; 26 Fed. Cas., 1121).

(*j*) If a creditor, whether the United States or an individual, give time to the principal in a bond prior to the breach of the obligation, without the consent of the surety, the surety is discharged, and he may set up the defense at law aliter, if the time be given after the breach, for then the only remedy of the surety is in equity.—United States *v.* Howell (4 Wash. C. C., 620; 2 Am. Lead. Cas. (5th Ed.), 419; 26 Fed. Cas., 394).

(*a*) Two custom-house bonds were lodged in the bank in the usual course of business for collection. The bank discounted for the principal obligor certain notes for the payment of these bonds and the proceeds were carried to the credit of the United States by the bank, in discharge of the bonds, and it turned out that the notes were forgeries practiced by the principal. *Held*, that the bonds were discharged and that there was no remedy in equity to acquire a priority on the assets of the principal.—United States *v.* Rousmaniere's Adm'rs (2 Mason, 373; 27 Fed. Cas., 905).

(*b*) A collector is not at liberty to receive anything but money of the United States or foreign gold or silver coin made current in payment of duties. If he receives a check on a bank in payment, it is at his own peril, and if the check is not paid the bond is not discharged; a fortiori, it is not discharged by the receipt of a memorandum check.—Johnson *v.* United States (5 Mason, 425; 13 Fed. Cas., 868).

(*c*) Goods imported July 2, 1812. Bond given with a penalty of $7,000 upon condition to be void upon payment of $3,500 or the amount of duties to be ascertained. Under the act of July 1, 1812 (2 Stat., 768), the goods were subject to double duties, amounting to $6,168.35. On the day the bond became due the obligors paid single duties $3,084.18 and tendered the collector the further sum of $415.82, making $3,500, in discharge of the bond. Tender refused and suit brought on the bond for the double duties. *Held*, that a bond given for the payment of duties in the alternative is discharged by the performance of either part of the condition at the election of the obligor, although the sum named in the condition be less than the duties.—United States *v.* Thompson (1 Gall., 388; 28 Fed. Cas., 90).

(*d*) The importer is liable for the duties but the bond is discharged as to the surety by the performance of one of its alternative conditions.—Dumont *v.* United States (98 U. S., 142).

(*e*) If a collector cancels a bond for duties without receiving payment of the amount of the duties, in connivance with the debtor, the cancellation is void and the bond may still be declared upon as a subsisting deed, for the cancellation is, in such a case, a flagrant violation of duty.—Johnson *v.* United States (5 Mason, 425; 13 Fed. Cas., 868).

(*f*) Eight bonds for the payment of duties were given by Samuel Thompson and Jonah Thompson. Suit brought on each bond. Five suits against Samuel Thompson and Jonah Thompson and judgment on each. On the remaining three separate suits were brought against each and judgment against each. On December 13, 1832, Jonah was released by the Secretary under the act of March 2, 1831 (4 Stat., 467). On proceeding to revive judgment against Samuel Thompson, held that where the joint judgments were rendered the release of one of the defendants operated as a release of the other, that the separate judgments against Samuel Thompson are not released by the release of Jonah.—United States *v.* Thompson (Gilp., 614; 28 Fed. Cas., 92).

(*g*) If the surety of the consignee on a custom-house bond pays the debt he has no remedy against the owner if the latter did not request the surety to sign the bond, but the remedy of the surety is against the consignee only.—Knox *v.* Devens (5 Mason, 380; 14 Fed. Cas., 801).

(*h*) Under section 5 of the act of July 14, 1832, a surety is liable on a bond given for duties under $200.—United States *v.* Linn (Crabbe, 307; 26 Fed. Cas., 973).

(*i*) A surety on a custom-house bond who has paid it has the same priority as the United States against the estate of his principal in the hands of his assignee.—United States *v.* Hunter (5 Mason, 62; 26 Fed. Cas., 437).

(*a*) In an action upon a duty bond the United States are entitled to a judgment at the return term.—United States *v.* Johns (1 Cranch C. C., 284).

(*b*) Judgment on a bond for the payment of duties can not exceed the penalty thereof and interest from the breach, although the sum actually be larger.—United States *v.* Arnold (1 Gall. 348; 24 Fed. Cas., 868).

(*c*) Where a judgment was obtained upon a joint and several bond for duties at the custom-house in a joint suit against the obligors, and afterward one of the obligors died, it was held that no action at law lay against the administrator of the deceased debtor, but only against the surviving judgment debtors.—United States *v.* Cushman (2 Sumn., 310; 25 Fed. Cas., 732).

(*d*) Where the Secretary releases an insolvent debtor under the acts of Congress, upon the condition of the assent of the sureties to his release, without prejudice to their liability, the assent must be by the parties if living, and if dead by their personal representatives. An assent by the heir of a surety is not sufficient.—Id.

(*e*) On a bill in equity on the same bond, held that the United States were entitled to maintain a suit in equity for the recovery of the debt out of the assets of the deceased judgment debtor, whose estate was also insolvent, in virtue of their general priority in cases of insolvency.—United States *v.* Cushman (2 Sumn., 426; 25 Fed. Cas., 734).

(*f*) In such a case, as between the United States and the obligors, all of them are deemed principal debtors.—Id.

(*g*) Where sureties bind themselves jointly and severally as principals in a bond, there is no difference as to their liability in equity for the debt between them and the principal debtor for whom they are sureties.—Id.

(*h*) A collector is not authorized to receive anything in payment of a duty bond but the lawful money of the United States or foreign gold or silver coins made current by law. If he receives a check this is not payment until the check is paid.—United States *v.* Williams (1 Ware (175), 173; 28 Fed. Cas., 678).

(*i*) Under section 65 of the act of 1799, the surety having discharged the bond for duties, is entitled to no other advantages secured to the United States except the preference and priority reserved to the United States, to be paid out of the estate of the principal. He is not entitled to proceed against the person and effects of the executors and assignees in the cases mentioned in said section, to require special bail, to demand judgment at the first term, to sue in the Federal courts when the parties are citizens of the same States.—United States *v.* Preston (4 Wash. C. C., 446; 27 Fed. Cas., 616).

(*j*) Where the surety has paid the bond he can not maintain assumpsit in the name of the United States against the assignee of the principal. The only remedy is for money laid out, etc., on the bond in his own name, under the privilege granted to him by section 65, act of 1799.—Id.

(*k*) Where one obligor, though a surety, pays the bond, he can not maintain an action on it in the name of the obligee against his co-obligors, nor an action for money laid out and advanced except in his own name.—Id.

(*l*) Though the United States have, in the Treasury, money belonging to a surety, they may agree to hold it without a final appropriation to the payment of the debt, and bring an action against the principal for the benefit of the surety. This is in accordance with the purpose of section 65 of the collection act—Meredith *v.* United States (13 Pet., 486, 496).

(*m*) Bond given conditioned that the importer would pay $425, that being the estimated duty based upon the invoice, or the amount which should be subse-

quently ascertained to be due, or that he should within three years withdraw and export them or transport them to a Pacific port. That sum paid and the goods withdrawn, but it was found on liquidation that the duty was $676. Suit brought against surety. *Held* that he was not liable.—Dumont *v.* United States (98 U. S., 142).

ACTIONS FOR DUTIES (PRIOR TO ENACTMENT OF CUSTOMS ADMINISTRATIVE ACT).

(*a*) The consignee is to be considered, under section 62, act of 1799 (1 Stat., 673), as the owner of the goods. The consignor never was debtor to the United States for the duties.—United States *v.* Murdock (2 Cranch C. C., 486; 27 Fed. Cas., 34).

(*b*) The importer or consignee of imported goods is personally liable for the duties charged thereon.—United States *v.* Dodge (1 Deady, 124; 25 Fed. Cas., 878).

(*c*) Every partner is civilly liable for violations of the revenue laws by his copartners, whether he knew of or consented to such violations or not.—United States *v.* Thomasson (4 Biss., 99; 28 Fed. Cas., 80).

(*d*) Penal statutes not authorizing indictments are not within the rule of criminal law that a man is not punishable unless he has been guilty both of a criminal act or omission or unlawful intent.—Id.

(*e*) Duties are not simply a charge upon the merchandise to be collected only by means of the custody of the property, but are a personal debt against the importer, which may be collected by a civil action.—United States *v.* George (6 Blatchf., 406; 25 Fed. Cas., 1277).

(*f*) The right of the Government to duties is not limited to the lien on the goods or the bond given for their payment. The revenue acts make the duties a personal debt or charge against the importer, which accrues immediately upon the arrival of the goods.—United States *v.* Cobb (11 Fed. Rep., 76).

(*g*) The duties upon all goods imported constitute a personal debt due to the United States from the importer (and the consignee for this purpose is treated as the owner and importer) independently of any lien on the goods and any bond given for the duties.—Meredith *v.* United States (13 Pet., 486, 493).

(*h*) If the articles were purchased by defendant after they had been imported and passed the custom-house without the payment of duties by others, he is not liable for the duties unless he connived at and is known to be privy to the importation.—United States *v.* Koblitz (15 Fed. Rep., 900).

(*i*) The fact that dutiable goods were allowed by the customs officers to pass the custom-house without payment of duties will not relieve the importer from liability for the duties.—Id.

(*j*) As the right to duties accrues by the importation of merchandise with intent to unlade, and immediately upon importation the duties become a personal charge upon the importer, the United States is deprived of the duties within the meaning of section 12, act of June 22, 1874, the moment it becomes entitled to them and they are withheld, and it is immaterial whether its officers retain the goods or not.—United States *v.* Boyd (24 Fed. Rep., 690).

(*k*) There is nothing in section 12 that limits its application as regards fraudulent intent to enter goods free, to proceedings at the custom-house only, and it is applicable to such attempts wherever made.—Id.

(*a*) The second proviso of section 62, act of 1799, makes the consignee of goods liable as owner for the duties thereon, but it does not prevent the consignee from passing, by sale or otherwise, a good title to the same goods, subject only to the payment of the duties thereon. If the consignee owes other bonds for duties, which are due and unpaid, he is entitled to no credit for duties at the custom-house, but the goods themselves may pass by sale and are liable only for the duties payable thereon and not for other duties due and unpaid.—Howland *v.* Harris (4 Mason, 497; 12 Fed. Cas., 734).

(*b*) The act of March 3, 1863, section 11, does not give district attorneys a per centum on the amount of a judgment or decree obtained in favor of the United States, but only upon the amount actually collected or realized thereon.—The Pacific (Deady, 192; 18 Fed. Cas., 943).

(*c*) The words "collected" and "realized" used in said section are substantially synonymous, and money is not "realized" by the United States within the meaning of the same until the United States has received the same or the benefit of it.—Id.

(*d*) The meaning of the words "any suit or proceeding arising under the revenue laws," in R. S. 825, must be determined as they appear and not as similar words may be employed elsewhere in other connections.—Beckwith *v.* United States (16 C. Cls. R., 250).

(*e*) Where a district attorney prosecutes a suit arising under the revenue laws to a judgment, and the judgment is satisfied by deducting the amount thereof from a judgment recovered against the United States, he is entitled to his per cent.—Id.

(*f*) Dutiable merchandise imported. The importers, by means of false and fraudulent representations to the Secretary that the goods were imported for the use of the United States, induced the Secretary to issue a permit for the entry of the merchandise free of duty. *Held*, that the United States may maintain an action for the duties.—United States *v.* Boyd (24 Fed. Rep., 690).

(*g*) The United States may maintain indebitatus assumpsit for duties not bonded.—United States *v.* Howland (2 Cranch C. C., 508; 26 Fed. Cas., 396).

(*h*) Debt lies against the importer for the duties on smuggled goods. So, where by mistake, or accident, or fraud, no bond is given to secure them. So, where short duties only have been paid.—United States *v.* Lyman (1 Mason, 482; 26 Fed. Cas., 1024).

(*i*) An information of debt or an information in the nature of a bill of discovery and account is a proper remedy for the United States in such cases.—Id.

(*j*) A suit can not be maintained in admiralty in rem to enforce the payment of duties.—The Waterloo (Blatchf. & H., 114; 29 Fed. Cas., 399).

(*k*) Tea imported in 1816. Six days after importation goods sold. The purchaser gave bond for the duties; the goods were delivered to him, sold; the purchaser failed and the duties were not paid. Suit against importer. *Held*, that debt lies in favor of the United States against the importer for the duties due on goods imported. The right to duties accrues by the importation with intent to unlade, and immediately upon importation the duties become a personal charge and debt on the importer. A bond taken at the custom-house to secure the duties due by the importer is not an extinguishment of the debt so accruing, but merely collateral security for its payment.—United States *v.* Lyman (1 Mason, 482; 26 Fed. Cas., 1024).

(*l*) Recovery for duties and double values may be had in the same case.—Stockwell *v.* United States (3 Cliff., 284; 12 Int. Rev. Rec., 88; 23 Fed. Cas., 116).

(*a*) The United States have no specific lien on imported goods for the duties after having taken bond and security therefor and delivered the goods to the consignee.—United States *v.* Murdock (2 Cranch C. C., 486; 27 Fed. Cas., 34).

(*b*) A lien for duties can not be enforced by a libel in admiralty.—United States *v.* Three Hundred & Fifty Chests of Tea (12 Wheat., 486).

(*c*) In respect to a single consignment of goods covered by a single entry, the lien for the payment of the whole duties attaches to each and every part thereof, and where the whole consignment is warehoused under bond and parts of it are fraudulently withdrawn without the payment of duties the collector is entitled to hold the remainder until the duties on the entire consignment are paid, and is not bound to surrender the same upon tender of the amount of duties payable upon that part alone. Reversing T. D. 14815, G. A. 2498, and the Circuit Court.—Hendricks *v.* Schmidt (C. C. A.), (68 Fed. Rep., 425).

(*d*) Under section 62, act of 1799, the United States have no lien for duties incidentally due on custom-house bonds.—Harris *v.* Dennie (3 Pet., 292, 302).

(*e*) Where the answer alleged the demand for reappraisement and that the collector appointed to act on the reappraisement, a person who was not "a discreet and experienced merchant," was a personal enemy of the defendant, and not competent to act impartially, that the collector was notified of the defendant's objections, who refused to remove such person; the reappraisement was thereafter made by him with the general appraiser, but the answer contained no averment of protest and appeal from the liquidation based upon such reappraisement, held on demurrer that the collector had jurisdiction of the proceedings, that the irregularities alleged were, at most, errors in the proceedings, reviewable by the Secretary on protest and appeal, and that the answer was insufficient for want of any averment thereof.—United States *v.* Earnshaw (12 Fed. Rep., 283).

(*f*) The receipt of the collector, acknowledging payment of duties, is prima facie evidence, but not conclusive, of the fact of payment.—Johnson *v.* United States (5 Mason, 425; 13 Fed. Cas., 868).

(*g*) The collector's books in the handwriting of a deceased clerk are evidence for the United States.—United States *v.* Howland (2 Cranch C. C., 508; 26 Fed. Cas., 396).

(*h*) Although a bill of discovery will not lie against the United States, yet under R. S. 724, which is a reenactment of the act of 1789, section 15 (1 Stat., 82), the United States will be compelled to produce the official weigher's returns of the weight of merchandise, on the motion of a defendant, the defense being that the duties were fully paid, and the motion being supported by an affidavit that an inspection or copies of the returns is necessary to enable the defendant to prepare for trial.—United States *v.* Youngs (10 Ben., 264; 28 Fed. Cas., 801).

(*i*) The remedy is not confined to the production of books and papers upon the trial.—Id.

(*j*) Defendant made a demand on the collector for an inspection of the invoices, entries, warehouse bonds, entries for withdrawal and permits, and the custom-house memoranda of payment of duties, or in the books of the custom-house in which the payment of duties should be noted, if the same were paid. The collector refused. The importers proved that they had intrusted money to pay duties to one of their clerks and that their own books and papers did not furnish means of ascertaining the amount of duties nor what payments, if any, were made. The collector supported his refusal by reference to a regulation of the Treasury Department forbidding any person not con-

nected with the custom-house to inspect or have access to or take copies of any custom-house paper, except upon written application to the collector, stating his personal interest in the application, and providing for a statement to be made on such application to be submitted to the collector and by him furnished to the applicant if deemed consistent with the public interest and necessary to the rights of individuals. (Regulations made under R. S. 251.) *Held*, that any regulations made under this section not inconsistent with law and fairly within its scope and purpose and not infringing upon any existing legal rights of individuals have the force of law.—United States *v.* Hutton (10 Ben., 268; 25 Int. Rev. Rec., 57; 26 Fed. Cas., 454).

(*a*) Such of these custom-house papers as belong to the merchant when delivered to the collector, as, for instance, invoices, continue his property, though required by law to be impounded at the custom-house, and he has a legal right to inspect them and also other custom-house papers, relating to his transactions with the custom-house in respect to his importations, under reasonable restrictions.—United States *v.* Hutton (10 Ben., 268; 25 Int. Rev. Rec., 57; 26 Fed. Cas., 454).

(*b*) Mandamus is the proper remedy to enforce such right of inspection, if denied.—Id.

(*c*) Mandamus was denied and order entered staying all proceedings in this case until twenty days after the papers described in the petition have been exhibited to the attorney for the defendant. If not exhibited within ten days after service of this order, alternative mandamus will issue requiring the collector to exhibit such papers or show cause why a peremptory mandamus should not issue.—Id.

(*d*) The burden of proof is on the Government to show that the defendant imported the articles without the payment of duties and also to show the quantity imported, and this must be done by a fair preponderance of evidence.—United States *v.* Koblitz (15 Fed. Rep., 900).

(*e*) A collector can not bind the United States by any acts beyond or contrary to the authority given him by the law.—Johnson *v.* United States (5 Mason, 425; 13 Fed. Cas., 868).

(*f*) In this case it appeared that the collector did not designate on the invoice the requisite number of sample bales for examination nor did the appraisers make proper examination of the merchandise, and the merchandise was, in fact, erroneously classified to the prejudice of the importer; but the appraiser made a certificate of appraisal in due form, and the collector made final liquidation of the duties on the basis of the appraiser's report, and the importer, having already paid the estimated duties, refused to pay the balance demanded. *Held*, that in a suit to recover such balance the importer could take advantage of none of these facts in his defense.—United States *v.* Chase (25 Int. Rev. Rec., 161; 25 Fed. Cas., 410).

(*g*) The decision of the collector is final and conclusive against all persons interested, upon the question necessarily decided, and in a suit for duties it is not necessary for the United States to show that the collector adopted the proper rate and amount of duties nor can the defendant impeach the liquidation by showing irregularities in the mode of appraisement.—Watt *v.* United States (15 Blatchf., 29; 29 Fed. Cas., 441).

(*h*) The fact that goods imported in 1870 were subject to a lower rate than that charged, and that action of the principal appraiser was irregular because he did not see the goods, can not be set up by the importer in an action to recover the difference between the amount paid and that of the final liquida-

tion, where he was notified by the collector of the liquidation of the entries at the higher rate and did not take an appeal to the Secretary.—Chase *v.* United States (9 Fed. Rep., 882).

(*a*) When the United States sue to recover duties upon importations of bar steel, which was entered and duties paid as upon "scrap steel," and the goods were delivered before the final liquidation, the importer may set up facts which make the assessment illegal and is not bound to suffer judgment to be entered and proceed by suit to recover the amount paid at any time within ninety days thereafter.—United States *v.* Schlesinger (14 Fed. Rep., 682).

(*b*) Payment of duties to the Confederate government at places entirely in control of the insurrectionary power was not a discharge of the duties. The acknowledgment of belligerent rights did not make the rebel power a government, either de jure or de facto.—United States *v.* Seventeen Packages, Etc. (2 Am. Law Rev., 785; 27 Fed. Cas., 1029).

(*c*) Goods imported at Savannah May 7, 1861. The collector resigned January 31, 1861. The port of Savanuah was in the paramount, forcible, military possession of the Confederate authorities and the duties were paid to the collector of customs for the Confederate States. *Held*, that this did not operate to so suspend the laws as to relieve the goods from the payment of duties to the United States.—United States *v.* Stark (15 Int. Rev. Rec., 48; 11 Am. Law Reg. (N. S.), 37; 6 Am. Law Rev., 573; 27 Fed. Cas., 1293).

(*d*) An attempted payment in counterfeit money as cash is in law no payment.—United States *v.* Morgau (11 How., 154, 159).

(*e*) Importers drew checks for duties, showing on their face they were for the payment of duties, amounting to $12,438.75. The clerk to importer converted to his own use check amounting to $715.25 and sold it to other parties who paid duties with it. *Held*, that the face of the check showed that it was drawn on a special fund for this particular purpose, that the collector was put upon inquiry as to the diversion of the check, that he had sufficient funds belonging to the importer to satisfy the duties, and that the exaction was illegal.—T. D. 14815, G. A. 2498; reversed 68 Fed. Rep., 425.

(*f*) Certain importers of teas stated to a deputy collector that they would make a tender of a certain amount of duties due on same, and he told them they need not do so, as he would acknowledge the tender. Held no tender, especially as none was pleaded.—United States *v.* Nash (4 Cliff., 107; 27 Fed. Cas., 75).

(*g*) A deputy collector has no authority to make such a waiver.—Id.

(*h*) The judgment was originally for the amount due payable in gold coin for duties, and afterwards, during the term, amended by order of the court so as to make it "payable in gold and silver coin for duties." The objection is to the amendment and to the statement in the judgment that it is "payable in gold and silver coin for duties." The amendment during the term was clearly within the power of the court. The statement merely declared the legal effect of the judgment. The whole case shows that the judgment was for duties on imports, and nothing but gold and silver coin has been made a legal tender for this description of indebtedness to the Government.—Cheang-Kee *v.* United States (3 Wallace, 320, 326).

(*i*) Where two persons are bound jointly or jointly and severally in an obligation, the release of one of them will discharge the other.—United States *v.* Thompson (Gilp., 614; 28 Fed. Cas., 92).

(*j*) Where a separate judgment has been rendered against one obligor on a joint and several obligation, and a scire facias is issued to revive the judg-

ment, the defendant can not avail himself of a release given his co-obligor subsequent to the original judgment.—Id.

(*a*) Where a joint judgment has been rendered against two defendants, a release of one of them subsequent to the judgment will discharge the other.—Id.

(*b*) Where a release is given under the act of March 2, 1831 (4 Stat., 467), it has the same effect and is subject to the same legal consequences as an ordinary release from a creditor to a debtor.—Id.

(*c*) When the United States is plaintiff and the defendant has pleaded a set-off which the acts of Congress have authorized him to do, no judgment can be rendered against the Government, although it may be judicially ascertained that on striking a balance of just demands the Government is indebted to the defendant in an ascertained amount.—United States *v.* Eckford (6 Wallace, 484, 491).

(*d*) In an action to recover duties the Government is not entitled to interest on the unpaid duties. The amount of the recovery can not exceed the amount claimed in the petition.—United States *v.* Koblitz (15 Fed. Rep., 900).

(*e*) Section 5, act of March 3, 1797 (1 Stat., 512), giving a preference to the United States in cases of insolvency, is not confined to persons accountable for public moneys, but extends to debtors of the United States generally.—United States *v.* Fisher (2 Cranch, 358, 385).

(*f*) Congress has power to make the law giving preference to the United States.—Id.

(*g*) Under the act of 1797 the United States is entitled to priority of payment, but not to a lien.—United States *v.* Hooe (3 Cranch, 73, 88).

(*h*) Under the act of March 3, 1797 (1 Stat., 512), and the act of March 2, 1799 (1 Stat., 627), section 65, the insolvency necessary to give the United States preference must be a legal insolvency and not a mere failure or inability to pay debts.—United States *v.* Hooe (3 Cranch, 73, 88; Prince v. Bartlett (8 Cranch, 431).

(*i*) The assignment mentioned in the act of 1797 is of all the property of the debtor, leaving him in a state equivalent to technical insolvency.—United States *v.* Hooe (3 Cranch, 73, 91).

(*j*) The word insolvency mentioned in the act of 1790 (1 Stat., 169) and repeated in the act of 1797, section 5 (1 Stat., 512, 515), and the act of 1799, section 65 (1 Stat., 627, 676), means a legal insolvency, which, whenever it occurs, the right of preference arises to the United States as well as in the other specified cases to which the acts of 1797 and 1799 have extended the cases of insolvency.—Thelusson *v.* Smith (2 Wheat., 396).

(*k*) If before the right of preference has accrued to the United States the debtor has made a bona fide conveyance of his estate to a third person, or has mortgaged it to secure a debt, or if his property has been seized under an execution, the property is divested out of the debtor and can not be made liable to the United States.—Id.

(*l*) In the distribution of a bankrupt's effects in this country the United States are entitled to a preference, although the debt was contracted by a foreigner in a foreign country and although the United States had proved their debt under a commission of bankruptcy and had voted for an assignee.—Harrison *v.* Sterry (5 Cranch, 289).

(*m*) One party being indebted to the United States and the firm being insolvent, having assigned all its property for the benefit of creditors, the United

States have no right to priority of payment out of this fund under the act of 1799.—United States *v.* Hack (8 Pet., 271).

(*a*) The United States was the creditor of Jay Cooke, McCulloch & Co., doing business in London and consisting of several persons, some of them residing there. The others resided in this country and with another partner constituted the firm of Jay Cooke & Co. The members of the latter firm were duly declared bankrupt, and a trustee was appointed under the forty-third section of the bankrupt act of March 2, 1867. *Held*, that the relation of the bankrupt members of the firm of Jay Cooke, McCulloch & Co. to the United States are the same as if they were severally liable to the United States, and that the United States is entitled to the payment of its debt out of their separate property in preference or priority to all other debts due by them, or either of them, or by the firm of Jay Cooke & Co.—Lewis, Trustee *v.* United States (92 U. S., 618).

(*b*) The United States was under no obligation to prove its debt in the bankruptcy proceedings or pursue the partnership effects of Jay Cooke, McCulloch & Co., before filing this bill against the trustee, and the circuit court had original jurisdiction of the case thereby made, although the fund arose and the trustee was appointed under the bankrupt act.—Id.

(*c*) The form of the indebtedness is immaterial. It may be by simple contract, specialty, judgment, decree, or otherwise by record. The debt may be legal or equitable and have been incurred in this country or abroad. A valid indebtedness is as effectual in one form as another. No discrimination is made by the statute. The debtors may be joint or several or principals and sureties.—Lewis, Trustee, *v.* United States (92 U. S., 618, 621).

(*d*) Under the act of 1797 a corporation may be included under the word person. The filing of a bill and the appointment of receivers, the purpose of a suit being merely to collect a debt, do not amount to such a transfer of the property of the debtor as is contemplated by that act.—Beaston *v.* The Farmers' Bank of Delaware (12 Pet., 102).

(*e*) Under the act of 1799 if the assignees of an insolvent debtor have notice of a claim of the United States they are not protected by an order of a court to distribute the funds to other creditors.—Field *v.* United States (9 Pet., 182).

(*f*) A judgment gives to the judgment creditor a lien on the debtor's lands and a preference over all judgment creditors, but the law defeats the preference in favor of the United States in the cases specified in the act of 1799.—Thelusson *v.* Smith (2 Wheat., 396).

(*g*) The United States are not entitled to preference upon the ground of the debtor having made an assignment for the benefit of creditors unless it is proved that the debtor has made an assignment of all his property.—United States *v.* Howland (4 Wheat., 108).

(*h*) Where the deed of assignment conveys only the property mentioned in the schedule annexed, and the schedule does not purport to contain all the property of the party who made it, the onus probandi is thrown on the United States to show that the assignment embraces all the property of the debtor.—United States *v.* Howland (4 Wheat., 108).

(*i*) The United States is entitled to priority of payment out of the effects of its bankrupt insolvent debtor whether he be principal or surety or be solely, or only jointly with others, liable, and it is immaterial where the debt was contracted.—Lewis, Trustee, *v.* United States (92 U. S., 618).

(*j*) H. was a surety of B., collector, who died February 2, 1797. The act of priority was passed March 3, 1797. The accounts of B. were adjusted at

the Treasury and balance found due after the passage of the act. The act did not apply to a balance adjusted at the Treasury, although the debt was previously contracted.—United States *v.* Bryan (9 Cranch, 374).

(*a*) A party who obtains from a disbursing officer public moneys without right thereto and with full knowledge that they are such becomes indebted to the United States within the meaning of the act of 1797, and in the event of his insolvency the United States is entitled to priority out of his assets.—Bayne *v.* United States (93 U. S., 642).

(*b*) Where a partnership firm, being indebted for duties, makes an assignment of all their effects for the payment of their debts, for which the social fund is inadequate, this act is an act of insolvency, quoad the social fund, under the act which gives the United States preference over other creditors "in all cases of insolvency," and it seems that such an assignment amounts to an act of general insolvency and that the private property of the individual partners will also be subjected to the payment, in the first instance, of the debts due to the United States in the event of the inadequacy of the partnership fund.—United States *v.* Shelton (1 Brock, 517; 27 Fed. Cas., 1056).

(*c*) The revenue laws give a preference over other creditors in several cases, but must not be so construed as to destroy a prior legal claim.—United States *v.* Sheriff of Charleston (Bee, 196; 27 Fed. Cas., 1065).

(*d*) Under the act of March 3, 1797 (1 Stat., 512), which is not controlled by the act of 1799, the priority of the United States in cases of a general assignment by their debtor comprehends a bond for duties executed before the assignment, but payable afterwards.—United States *v.* The State Bank of North Carolina (6 Pet., 29).

(*e*) One party being indebted to the United States and the firm being insolvent, having assigned all its property for the benefit of creditors, the United States have no right of priority out of this fund.—United States *v.* Hack (8 Pet., 271).

(*f*) If the assignees of an insolvent debtor have notice of a claim of the United States, they are not protected by an order of a State court to distribute the fund to other creditors.—Field *v.* United States (9 Pet., 182).

ACTIONS TO RECOVER EXCESS OF DUTIES PAID (PRIOR TO ENACTMENT OF CUSTOMS ADMINISTRATIVE ACT).

(*g*) At common law an action for money had and received lies against a person who withholds goods from another, colore officii, upon an illegal claim or demand, and thus compels him to pay money to obtain them. The act of March 3, 1839, took away that right as respected suits against collectors to recover duties illegally exacted upon importations.—Knoedler *v.* Schell (4 Blatchf., 484; 20 How. Pr., 216; 14 Fed. Cas., 780).

(*h*) Under section 5, act of March 3, 1857 (11 Stat., 192), an appeal is not a condition precedent to a right of action against a collector to recover back duties illegally exacted by him where the question is as to the rate or amount of duty, it being conceded that some duty is payable, but the statute applies only to cases where the question is whether the goods are liable to any duty or are exempt.—Schmeider *v.* Barney (13 Blatchf., 37; 21 Fed. Cas., 702).

(*i*) Whether a suit can be brought where the Secretary unreasonably neglects to make and communicate a decision on an appeal, Quære.—Id.

(*j*) Where merchandise is withdrawn on the written authorization of the importer by third parties, who pay the duties thereon, in an action by the importer to recover the duties illegally exacted the duties thus paid may be re-

covered upon the assumption that they were paid in behalf of the importer.—Simpson *v.* Schell (14 Fed. Rep., 286).

(*a*) The protest and appeal and bill of particulars required by R. S. 2931, 3012, ordinarily furnish all the necessary information as to the question actually to be tried.—Muser *v.* Robertson (17 Fed. Rep., 500).

(*b*) The liquidation upon each entry is the foundation of an entire cause of action, and the importer can not split it up and make it the subject of different suits.—Hennequin *v.* Barney (24 Fed. Rep., 580).

(*c*) The right of action to recover duties is purely statutory. A stipulation made between the importer and the deputy collector, after due protest and appeal in the case of one entry, that the duties and charges in succeeding entries should be controlled by the decision of the Secretary therein, is not a substantial compliance with the statute, and the importer can not maintain suit after a decision in his favor by the Secretary and the refusal of the collector to abide by the stipulation.—Haynes *v.* Brewster (D. C.), (46 Fed. Rep., 471).

(*d*) A voluntary refunding to an importer, whose protest was in the alternative, of the excess of duty collected according to one of his claims and the discontinuance of a suit brought for the collection of such excess, in the absence of any release or evidence of accord and satisfaction, will not preclude him from maintaining another suit to recover the remaining excess according to his other claim.—Robertson *v.* Edelhoff (C. C. A.), (91 Fed. Rep., 642).

(*e*) When an action is brought under R. S. 3011 as amended by the act of February 27, 1877 (19 Stat., 247), to recover back an excess of duties paid under protest, the plaintiff must under R. S. 2931, as a condition precedent to his recovery, show not only due protest and appeal to the Secretary, but also that the action was brought within the time required by statute.—Arnson *v.* Murphy (115 U. S., 579).

(*f*) Prior acts giving persons the right to sue without similar conditions did not confer on them any such vested right so to sue, in regard to transactions which accrued before the passage of the act of 1896, as that they still could sue, irrespective of the conditions, after the time when this act by its terms was to take effect.—The Collector *v.* Hubbard (12 Wallace, 1, 15).

(*g*) An action can not be maintained against a collector of customs to recover duties alleged to have been illegally exacted in 1892 upon an importation appraised according to law, no reappraisement being asked for and the duties being assessed upon the valuation so arrived at.—Schoenfeld *v.* Hendricks (152 U. S., 691).

(*h*) In 1888 a right of action accrued to an importer if he paid the duties in order to get possession of his merchandise and if he made his protest in the form required within ten days after the ascertainment and liquidation of the duties.—Saltonstall *v.* Birtwell (164 U. S., 54).

(*i*) Under the act of July 11, 1798 (1 Stat., 594), a judgment by default on a collector's bond, the writ not having been served fourteen days before the return thereof, is erroneous.—Dobynes & Morton *v.* United States (3 Cranch, 241).

(*j*) Where an importer obtains judgments in the name of his agent against a collector for an excess of duties collected on goods imported in the name of such agent, and the agent refuses to assign the judgments to his principal, the latter has no adequate remedy at law, and a court of equity has jurisdiction to compel such assignment.—Burke *v.* Davis (C. C.), (63 Fed. Rep., 456).

(*a*) Suits against a collector to recover duties are to be regarded as actions against him in fact as well as in name.—Andrae *v.* Redfield (12 Blatchf., 407; 1 Fed. Cas., 856).

(*b*) In an action to recover excess of duties, where the claim embraces items of account too numerous for the consideration of the court and jury, a reference will be made to an officer of the court to adjust the same.—Benkard *v.* Schell (5 Int. Rev. Rec. (1867), 3; 3 Fed. Cas., 192).

(*c*) Where the plaintiff through a clerk entered goods at the custom-house as cotton goods and made the usual oath that the entry contained a just and true account of the goods, and upon the faith thereof they were delivered to him without examination, and nine months after the duties were paid the plaintiff gave notice to the collector that the goods were silk hose not subject to duty, held that the mistake of fact, if any, having arisen from the culpable negligence of the plaintiff, whereby the Government was no longer in a condition to ascertain by examination the character of the goods, the money could not be recovered.—Bend *v.* Hoyt (13 Pet., 263).

(*d*) A new trial was granted, on payment of costs, on account of loss of papers in the custom-house and because it was doubtful whether the truth of the transaction appeared on the trial for want of the proper preparation of the defense.—Boker *v.* Bronson (4 Blatchf., 472; 44 Hunt Mer. Mag., 74; 3 Fed. Cas., 807).

(*e*) Invoices of shipments in July and August (this shipment being made in May) are admissible to show the market value of sugar.—Alfonso *v.* United States (2 Story, 421; 1 Fed. Cas., 395).

(*f*) Although a bill of discovery will not lie against the United States, yet under R. S. 724, which is a reenactment of the act of 1789, section 15 (1 Stat., 82), the United States will be compelled to produce the official weigher's returns of the weight of merchandise on the motion of a defendant sued for a balance of duties alleged to be due thereon, the defense being that the duties were fully paid and the motion being supported by affidavit that an inspection of copies of the returns is necessary to enable the defendant to prepare for trial.—United States *v.* Youngs (10 Ben., 264; 28 Fed. Cas., 801).

(*g*) Regulations of the Secretary, article 625, requires the officer who has charge of the inspection and deliveries from vessels to make returns in writing of each delivery within three days, and article 517 requires the assistant storekeeper, or whoever was in charge of the warehouse, to keep accurate account of all goods received, delivered, and transferred. *Held*, that the records kept under those regulations were competent evidence without the testimony of the individuals who made the entries.—Grandmange *v.* Schell (32 Fed. Rep., 655).

(*h*) Letters from the Secretary of the Treasury to a collector of customs affirming an assessment of duty, and to an importer acknowledging the receipt of his appeal from the collector's assessment, are admissible in evidence to show that the appeal was taken.—Robertson *v.* Downing (127 U. S., 607, 613).

(*i*) Secondary evidence of the instructions of the President to the Secretary of the Treasury admitted after evidence tending to show the destruction of the written original instructions.—Williams *v.* United States (1 How., 290, 298).

(*j*) Prices current obtained from the agent of a manufacturer or from dealers in manufactured articles generally, and which have been prepared and used by the parties furnishing them in the ordinary course of their business, are so far evidence of the value of the articles mentioned in them as that they may be submitted to the jury as "throwing light" on the matter, as "some guides to candid men" and for their "consideration." And this rule was held

to apply so far as that the comparative value at the town of manufacture (Rheims) and at the capital of the country (Paris) of champagne wines made by one manufacturer (Cliquot) was allowed to be shown by the prices current giving the value of that made by others (Mumm, Moet & Chandon), it not appearing by evidence in the case set forth in the bill of exceptions, or by any admission of the judge upon the bill, that such evidence was given, but that the articles were the same in price, kind, and quality.—Cliquot's Champagne (3 Wallace, 114, 140).

(*a*) In a suit to recover duties paid under protest, where the only question tried was whether in reappraisement proceedings the importer was denied rights secured to him by law, held that it was proper to admit in evidence a protest filed by the importer with the reappraisers, as a paper showing what rights the importer claimed, and especially his claim that the merchant appraiser was not qualified.—Hedden *v.* Iselin (142 U. S., 676).

(*b*) A report made at the request of customs officials, without express instructions from the Treasury Department, generally as to what charges were properly exacted, based upon information obtained from merchants and others, is inadmissible in evidence as not forming a proper standard by which to determine what charges were properly made in the case in hand.—Benkard *v.* Schell (5 Int. Rev. Rec. (1867), 3; 3 Fed. Cas., 192).

(*c*) A refusal to produce papers admitted to be in a party's possession raises the strongest inference that the papers if produced would operate against the person holding them.—Bartlett *v.* Kane (Taney, 186; 2 Fed. Cas., 971).

(*d*) The act of August 30, 1842 (5 Stat., 548), section 17, makes it in such a case as this conclusive proof that the papers when produced would be demonstrative against the pretensions of the party having them in his possession.—Id.

(*e*) On an appeal from the Circuit Court to the Circuit Court of Appeals it is an irregularity to address the citation to the importing firm instead of to the individual partners, but the irregularity is cured by the general appearance of the partners in the Circuit Court of Appeals without making any objection.—United States *v.* Hopewell (C. C. A.), (51 Fed. Rep., 798).

(*f*) The United States was properly substituted in this court as a party defendant in place of the Secretary of the Treasury.—Anglo-Californian Bank *v.* United States (175 U. S., 37).

(*g*) Judgments against collectors for excess of duties are not "claims against the United States" within the meaning of R. S. 3477.—Burke *v.* Davis (C. C.), (63 Fed. Rep., 456).

(*h*) Even if such judgments are claims against the United States, R. S. 3477 does not affect assignments to the real owner of the judgments, made by an agent in whose name they were rendered, by order of a court, since such statute applies only to voluntary assignments.—Id.

(*i*) This certificate may be granted by a different judge from the one before whom the judgment was rendered.—Cox *v.* Barney (14 Blatchf., 289; 6 Fed. Cas., 675).

(*j*) It having been the practice of the defendants in cases against collectors for excess of duties not to ask for a certificate until the judgment was about to be paid by the Treasury Department, no laches or delay can be alleged against the defendant for not applying for a certificate before the issuing of an execution.—Id.

(*k*) Where a collector has exacted money in the performance of his official duty, under the directions of the Secretary of the Treasury, it is the duty of

the court to grant a certificate of probable cause, leaving the consequences to take care of themselves.—Id.

(*a*) A judgment having been rendered against a collector of customs in a "charges and commissions" case, and the judgment not having been paid by the Treasury Department, the plaintiff issued an execution against the defendant. The defendant applied for a certificate of probable cause. *Held*, that the application must be granted.—Id.

(*b*) A suit against a collector is a private suit, and there is no claim against the Government until a certificate of probable cause has been obtained from the court. Then the Government assumes a certain liability.—White *v.* Arthur (10 Fed. Rep., 80).

(*c*) The acts of 1799 (1 Stat., 627) and 1845 (5 Stat., 727) do not prevent the actual owner of goods imported from suing for the recovery of duties paid under protest by the consignee and do not require such suits to be brought in the name of the consignee.—Mason *v.* Kane (Taney, 173; 24 Hunt Mer. Mag., 717; 16 Fed. Cas., 1044).

(*d*) A person who purchases merchandise from an importer while in bond and pending an appeal may sue for the excess of duties claimed to have been paid.—Castro *v.* Seeberger (C. C.), (40 Fed. Rep., 531).

(*e*) An assignee of an unliquidated claim for duties alleged to have been illegally exacted can not maintain a suit against the collector, for the assignment of such a claim is void under R. S. 3477.—The John Shillito Co. *v.* McClung (C. C. A.), (51 Fed. Rep., 868).

(*f*) The action under R. S. 3011 as amended by the act of February 27, 1877 (19 Stat., 240, 247), authorizing suits to be brought to recover an excess of duties paid, can not be maintained by a stranger suing solely in virtue of the purchase of claims from those who did not see fit to prosecute them themselves.—Hager *v.* Swayne (149 U. S., 242).

(*g*) The purchaser of an imported article in bond pending an appeal from the assessment of duties upon it, which is subsequently overruled, can, on paying the duties as assessed, maintain an action in his own name against the collector to recover an excess in the payment exacted.—Seeberger *v.* Castro (153 U. S., 32).

(*h*) A suit against a collector was brought in time as to two importations, but prematurely brought as to a third importation, in that ninety days since the appeal had not elapsed and no decision of the Secretary made, and as to a fourth importation in that no such decision, or an appeal, or protest (also required) had been made. Subsequently to the commencement of this suit such protest, appeal, and decision were made. Thereafter complaint and bill of particulars and answer were served. The collector refunded the duties sued for as to the first two importations, but refused to refund as to the last two, solely on the ground that as to them the suit was prematurely brought. *Held*, that a recovery was authorized by R. S. 2931, 3011, and 3012 when construed together.—Moller *v.* Merritt (29 Fed. Rep., 678).

(*i*) Whether under the act of March 3, 1857 (11 Stat., 192), a suit can be brought when the Secretary unreasonably neglects to make and communicate a decision on an appeal, Quære.—Schmeider *v.* Barney (13 Blatchf., 37; 21 Fed. Cas., 702).

(*j*) Under said act an appeal was taken from the decision of the collector as to the rate and amount of duties. On the trial of a suit to recover the duties the importer gave evidence tending to show that he was justified in considering his appeal as having been decided against him, but the court directed

a verdict for the defendant. *Held*, that the question as to whether there was evidence of a decision by the Secretary upon the appeal ought to have been submitted to the jury.—Id.

(*a*) Where in June, 1863, the same precise question had been decided by the Secretary, on appeal, against the importer, and the Secretary had published a circular to that effect, and in September and October, 1863, the importer presented the same question to the Secretary on appeal, and up to January, 1866, he had made no response, the importer was justified in considering his appeal as having been decided against him.—Id.

(*b*) The act of February 26, 1845, restored the common-law right of a suit against a collector to recover duties illegally exacted, which had been taken away by the act of March 3, 1839 (5 Stat., 348), section 2, and under it an execution can issue against a defendant to recover from him personally the amount of a judgment obtained against him for duties illegally exacted.—Knoedler *v.* Schell (4 Blatchf., 484; 20 How. Pr., 216; 14 Fed. Cas., 780).

(*c*) A collector who demands and receives illegal duties which are paid to him under protest is liable in an action of assumpsit for the amounts thus collected by him.—Schmeider *v.* Barney (13 Blatchf., 37; 21 Fed. Cas., 702).

(*d*) The construction of a tariff act by the Treasury Department is not conclusive upon the collector or the importer, and the collector is not justified by such instructions in imposing duties not warranted by law.—Lennig *v.* Maxwell (3 Blatchf., 125; 15 Fed. Cas., 312).

(*e*) The law imposed a duty of 15 per cent ad valorem on casks of sirup of sugar cane. The collector, under instructions from the Secretary, required the importer to give a bond for the above, or, should it be required, of 3 cents a pound. *Held*, that the instructions of the Secretary not in accordance with law do not justify the illegal acts of the collector.—Tracy & Belastier *v.* Swartwout (10 Pet., 80).

(*f*) After the act of 1839 (5 Stat., 348) no action could be maintained against a collector for the exaction of excessive duties, after the money had been paid into the Treasury, until the act of 1845.—Curtis *v.* Fiedler (2 Black, 461).

(*g*) The common-law right of action against the collector to recover back duties illegally exacted is taken away by statute and a remedy given based on statutory liability which is exclusive.—Arnson *v.* Murphy (109 U. S., 238).

(*h*) Where the complaint states that the plaintiff paid under protest, and a bill of particulars is also served according to R. S. 3012, which shows that the protest and appeal were in writing and in time, held sufficient under the first clause of R. S. 3011.—Muser *v.* Robertson (17 Fed. Rep., 500).

(*i*) In an action to recover alleged excess of duties exacted by the collector, held that an averment that a certain sum of money in excess of the legal duties was exacted of the plaintiff and paid by him under compulsion in order to obtain the goods was an averment of fact, sufficient under the Code (New York) as at common law, and not a statement of a conclusion of law merely; so, also, of averments that the legal duty on certain goods was a certain specific sum and that a certain other specific sum was exacted by the collector.—Muser *v.* Robertson (17 Fed. Rep., 500).

(*j*) Actions to recover duties paid under protest are purely statutory.—Wedemeyer *v.* Lancaster (30 Fed. Rep., 670).

(*k*) Where the petition shows on its face that the plaintiff has taken all the steps antecedent to a suit prescribed by R. S. 2931 and 3011, and further-

more contains a statement of all those matters required to be contained in a bill of particulars under R. S. 3012, it is not demurrable on the ground that it does not state a good cause of action.—Id.

(*a*) The facts required to be stated in the bill of particulars need not be stated in the petition any more fully than they are required to be stated in the bill.—Id.

(*b*) Where the petition stated that the defendant on a given day required the plaintiff, as importer, to pay a given sum in excess of the lawful duties on certain described goods which were invoiced on a certain day, shipped from a certain place on a certain steamer, and were entered in the custom-house on a given date, held that it was not demurrable on the ground that it merely stated legal conclusions and did not state any facts in an issuable form.—Wedemeyer *v.* Lancaster (30 Fed. Rep., 670).

(*c*) An allegation that a collector "exacted" certain tonnage duties is equivalent to saying that they were "ascertained and liquidated" by him, as provided by R. S. 2931, and an allegation that the grounds of the objection to the decision of the collector were specified in the notice to him "clearly and distinctly" is equivalent to saying they were "distinctly and specifically" set forth therein, as required in section 2931.—Laidlaw *v.* Abraham (C. C.), (43 Fed. Rep., 297).

(*d*) It is not necessary that the plaintiff show by his declaration that he has brought limited by R. S. 2931, although that must appear as a condition precedent to recovery.—Beard *v.* Porter (124 U. S., 437, 443).

(*e*) Under the practice in New York, allegations in the complaint that the plaintiff "duly" protested in writing against the exaction of duty and duly appealed to the Secretary of the Treasury, and that ninety days had not elapsed at the commencement of the suit since the decision of the Secretary, if not denied by the answer are to be taken as true and are sufficient to prevent the defendant from taking the ground at the trial that the protest was premature or that the plaintiff must give proof of an appeal, or of a decision thereon, or of its date.—Robertson *v.* Perkins (129 U. S., 233).

(*f*) Where plaintiff fails to serve a bill of particulars within thirty days after defendant's appearance, as required by R. S. 3012, judgment non pros. must be entered against him.—Castner *v.* Magone, Conant *v.* Same, Avis *v.* Same (32 Fed. Rep., 578).

(*g*) The court has no power to grant an application to serve a bill of particulars nunc pro tunc after the expiration of thirty days from defendant's appearance.—Id.

(*h*) R. S. 3012 is mandatory, not directory, in its provisions. Pott. *v.* Arthur (15 Blatchf., 314), modified and distinguished.—Id.

(*i*) The original bill of particulars had the following phrase at the bottom: "E. & O. E. Above intended to include all entries upon which duties and fees were paid by plaintiff to defendant between April 8, 1861, and September 8, 1864." *Held*, that the sufficiency of the notice was to be determined on the trial and not on motion to amend the bill of particulars.—Rickard *v.* Barney (32 Fed. Rep., 581).

(*j*) In an action against a collector he obtained an order of court requiring the plaintiffs within a specified time to serve a bill of particulars of their claim, and that in default of such service the defendant should have judgment of non pros. against the plaintiffs, provided that, on the proof by them of certain service, on their compliance with the conditions then prescribed by the

order they should not be required to furnish such bill. More than three years having elapsed and no bill meanwhile having been served, the defendant notified a second motion for such bill, and, in default of the service thereof within five days, for judgment of non pros. The plaintiffs noticed a counter motion for the production of certain papers, under R. S. 724, and, on failure of their production, that this action be continued and not placed on the day calendar. Upon the argument the plaintiffs produced affidavits which they claimed showed the existence of the circumstances mentioned and a substantial compliance by them with the conditions prescribed by the order for the nonservice of the bill. The court held that the plaintiffs had not shown the existence of these circumstances, and therefore had not complied with these conditions, but, as they might have omitted through some excusable negligence to state in their affidavits the facts showing the existence of such circumstances, extended the plaintiffs' time to comply with the terms of the order for the bill five days from the date of the service of an order granting this extension, but ordered that in default of such service, and on proof thereof, the defendant should have judgment of non pros.—Schmieder *v.* Barney (32 Fed. Rep., 657).

(*a*) Under R. S. 3012, construed in connection with R. S. 954, this court has power in a suit to recover duties to allow a bill of particulars to be served after the expiration of thirty days after notice of the appearance of the defendant and to allow a defective bill of particulars to be amended.—Pott *v.* Arthur (15 Blacthf., 314; 19 Fed. Cas., 1131).

(*b*) Two suits were pending the same parties for the recovery of duties illegally exacted. The first suit was brought within ninety days after the decision of the Secretary on the appeal. The second suit was not commenced until more than a year after the decision of the Secretary. The importer did not know at the time of the commencement of the first suit that any decision had been made by the Secretary on the appeal covering the entries in the second suit. A bill of particulars in each suit was served within the statutory time. The plaintiff moved to amend the bill of particulars in the first suit by adding or transferring thereto 11 entries contained in the bill of particulars in the second. *Held*, that amendments will not be allowed which introduce a new cause in this case, where the granting of the amendment would be to take the entries sued on in the second suit out of the limitation.—Dieckerhoff *v.* Robertson (29 Fed. Rep., 781).

(*c*) The bill of particulars may be amended by increasing the amount of the duties claimed in case of reasonable excuse for a bona fide mistake, but the specific cause of error or mistake should be shown, and why the original was not made in proper form.—Dieckerhoff *v.* Robertson (32 Fed. Rep., 73).

(*d*) The act of February 18, 1867, section 1, provides that all suits or prosecutions that have been or shall be commenced under any prior act of Congress repealed or supplied by the act of July 18, 1866, for acts committed previous to that date, shall be tried and disposed of as if the act of July 18 had not been passed. Section 26 of that act, requiring service of a bill of particulars within thirty days after notice of defendant's appearance, reenacted in R. S. 3012. *Held*, that the question of the repeal of this section by the act of February 18, 1867, was not before the court on a motion to amend the bill of particulars.—Rickards *v.* Barney (32 Fed. Rep., 581).

(*e*) Action begun in January, 1866. Bill of particulars served in February, 1867, an amended bill in December of the same year, and a further amended bill November 3, 1882. The earliest entry was of date April 29, 1861. In the latter part of 1887 the plaintiff moved to further amend. Neither the merchandise, the vessel, nor the dates of the invoice, entry, payment, or protest were, as to

the items forming the subject of the motion, stated in the bill. In fact, the dates as proposed were January, 1861. *Held*, that under R. S. 954, providing for amendments for defects of form, the court has power to allow amendments of the bill of particulars after thirty days, the discretion was to be exercised only in extreme cases, and the plaintiff was not within the rule.—Rickards *v.* Barney (32 Fed. Rep., 581).

(*a*) A motion to amend the bill of particulars by increasing the amount claimed therein for excess of duty will be denied where it appears that the mistake in making up the original statement was entirely that of the plaintiff's agent or broker and was in no way induced by any misinformation furnished at the custom-house.—Dieckerhoff *v.* Robertson (32 Fed. Rep., 758).

(*b*) The bill of particulars did not contain the name of the importer or importers, the place from which the merchandise was imported, the date of the invoice, and the date of the payment of the duties claimed to have been exacted in excess. Held insufficient and defective and a judgment of non pros. granted.—Sherman *v.* Hedden (32 Fed. Rep., 756).

(*c*) Where the bill of particulars does not contain all the items required by R. S. 3012, the court is without power to grant leave to amend nunc pro tunc.—Id.

(*d*) Matters of estoppel in pais may be set up in actions at law as well as in suits in equity.—John Shillito Co. *v.* McClung (C. C.), (45 Fed. Rep., 778).

(*e*) An estoppel in pais operates only in favor of the person actually misled, and an assignee of a claim for duties paid can not rely upon an estoppel alleged to arise from acts of the collector which misled the assignor.—The John Shillito Co. *v.* McClung (C. C. A.), (51 Fed. Rep., 868).

(*f*) In an action to recover duties illegally exacted, where the issue was whether certain articles were within the commercial designation "hemstitched handkerchiefs," defendant offered a witness who for many years had been engaged in the manufacture of cotton handkerchiefs and articles similar to those in question, but who had never bought or sold imported handkerchiefs or been present when they were bought or sold. *Held*, that he was, nevertheless, competent to testify by what name the imported articles in question were known at the time the act was passed, for his want of personal experience in handling imported goods only affects the weight of his testimony. Reversing the Circuit Court.—Erhardt *v.* Ballin (C. C. A.), (55 Fed. Rep., 968).

(*g*) In an action to recover duties, which action is based on a reliquidation, the fact that the appraiser who made the examination can not at the trial identify particular samples as belonging to particular invoices is immaterial when the goods consist of lenses for optical instruments which are exactly alike in all invoices and the testimony further shows that at the time of making the reexamination the appraiser had each sample marked as from the particular invoice.—United States *v.* Fox (D. C.), (53 Fed. Rep., 531).

(*h*) To entitle the plaintiff to recover for excess of duties paid, he must establish three facts: (1) That the duties were not authorized by law; (2) that he, at or before payment of the duties, made a protest in writing setting forth distinctly and specifically the grounds of objection to the payment of the duties; (3) that the payment was made in order to enable him to obtain possession of the goods.—Drake *v.* Redfield (4 Blatchf., 116; 7 Fed. Cas., 1052).

(*i*) In a suit to recover an alleged excess of duties it is incumbent on the plaintiff to show: First, that he protested; second, that he appealed; third, that he brought his suit within the time required.—Arnson *v.* Murphy (24 Fed. Rep., 355).

(*a*) In an action to recover duties paid, on the ground that there was a shortage in the importation, the only evidence consisted of the returns to the collector of the subordinate customs official, which were conflicting on the question of the existence of a shortage, and an ex parte affidavit of the master, indorsed on the manifest, that certain packages were "short shipped." At the close of the evidence each party requested the court to direct a verdict, and the defendant's motion was granted. *Held*, no error.—Merwin *v.* Magone (C. C. A.), (70 Fed. Rep., 776).

(*b*) An illegal exaction can not be proved by the testimony of a customs official that he adjusted the accounts of overpaid duties from the papers on file together with a statement of the same, where he produces but a part of the entries and no proof of the payment of such alleged excessive charges is made by the plaintiff.—Benkard *v.* Schell (5 Int. Rev. Rec. (1867), 3; 3 Fed. Cas., 192).

(*c*) In such a case proof by a customs official of the practice of the Government in respect to appeals to the Secretary and the refunding of duties is admissible in evidence as bearing on the construction of the law.—Id.

(*d*) Proof was admissible that the appraisers did not examine or see any of the original packages, but only samples (of sugar) which had been taken out several weeks before and which could not afford a true criterion of their value.—Converse *v.* Burgess (18 How., 413).

(*e*) It is competent to inquire of a witness, in a suit to recover duties paid under the act of July 14, 1862 (12 Stat., 543), section 9, whether the words "of similar description" is a commercial term, and, if so, what is its commercial meaning; but it is not competent to inquire whether the particular goods alleged to have been improperly subjected to duty were of similar description to delaines.—Greenleaf *v.* Goodrich (101 U. S., 278).

(*f*) A statute which requires the dutiable value of goods to be reached by adding to the market value of the goods the cost of transportation and other defined charges does not authorize the appraiser to reach the amount of such charges by an estimate of percentage, and an importer who pays duties on an importation thus calculated may, in an action brought to recover such as were illegally exacted, show wherein such estimate or percentage was illegal and excessive.—Robertson *v.* Frank Bros. & Co. (132 U. S., 17).

(*g*) In an action tried in 1890 to recover duties paid in 1861 on an importation of barèges, grenadines, maretz, and merinos, the plaintiff introduced no samples of imported goods nor any evidence as to their loss or destruction, and gave no reason why they were not preserved and produced. He showed to one of his witnesses samples of grenadines, barèges, etc., but without connecting them in any way with the importations, and questioned the witness concerning them. *Held*, that their admission tended to mislead the jury and was error, and that such evidence came within the rule that "a fact which renders the existence or nonexistence of any fact in issue probable by reason of its general resemblance thereto, and not by reason of its being connected therewith, it is deemed not to be relevant to such fact."—Barney *v.* Rickard (157 U. S., 352).

(*h*) An expert called to testify as to the processes of manufacture, quality, and similarity of certain fabrics from an inspection of them may be shown other samples of like fabrics by the adverse party and asked his opinion as to the kind of goods they are and how they were manufactured, and his opinion may be contradicted by such party to impair his testimony as an expert.—Greenleaf *v.* Goodrich (1 Hask., 586; 21 Int. Rev. Rec., 324; 10 Fed. Cas., 1168).

(*a*) The act of 1857 did not change the legal effect of the act of 1846. The plaintiffs were confined to testimony as to the commercial designation of an article at and previous to the passage of the act of 1846.—Christ *v.* Schell (17 Leg. Int., 350; 5 Fed. Cas., 653).

(*b*) In weighing the testimony of witnesses as to trade usage, the jury should consider the extent to which any of the witnesses may have an interest which might color their evidence.—Dodge *v.* Hedden (C. C.), (42 Fed. Rep., 446).

(*c*) In considering the question of chief use it is the duty of the jury to give more attention to the course of trade in the original distribution of the goods among those who import them than to the guesses of individuals as to the various uses to which the articles may be put by individual consumers.—Meyer *v.* Cadwalader (C. C.), (49 Fed. Rep., 26).

(*d*) Though one of the witnesses was at the time of the trial engaged in the handkerchief business and had been prior to 1881, it was proper to exclude the question, What was included in the term "hemmed handkerchiefs" in 1883? where it was shown that from 1881 to 1885 he was wholly engaged in a different business.—Erhardt *v.* Ballin (C. C. A.), (55 Fed. Rep., 968).

(*e*) In the absence of evidence of the entry of a protest in writing, a verdict for plaintiff in an action to recover excess of duties will be set aside.—Bodart *v.* Schell (33 Fed. Rep., 825).

(*f*) Where, in a writ of error, exception was taken to the admission of the testimony of merchants and appraisers in Boston in respect to the market value of sugars in Cuba, it was held that the market value being a question of opinion as well as of fact such testimony was admissible as being in the nature of evidence by experts and of the same degree as the evidence of merchants in Cuba.—Alfonso *v.* United States (2 Story, 421; 1 Fed. Cas., 395).

(*g*) In any action to recover duties claimed to have been illegally exacted because the merchant appraiser in the reappraisement was not familiar with the character and value of the goods, as required by R. S. 2930, the importer may, if the objection was taken in his protest, show by the testimony of the appraiser himself that the provisions of said section were not complied with. Sustaining the circuit court.—Magone *v.* Origet (C. C. A.), (70 Fed. Rep., 778).

(*h*) Under R. S. 2930 the merchant appraiser must be a person familiar with the character and value of the goods, and under R. S. 2931 he must open, examine, and appraise the packages designated by the collector and ordered to be sent to the public stores for examination.—Oelbermann *v.* Merritt (123 U. S., 356); Mustin *v.* Cadwalader (id., 369).

(*i*) An importer has a right to show that these provisions have not been complied with, and the merchant appraiser is a competent witness for this purpose.—Id.

(*j*) The court properly excluded a question propounded to the merchant appraiser as to whether or not he and the General Appraiser did not agree to apply the valuation of one case in each invoice to the entire importation of which it was a part, and also the question whether or not those goods in the several cases were of the same character as to value.—Origet *v.* Hedden (155 U. S., 228, 235).

(*k*) Whether there is sufficient proof of agency to warrant the admission of the acts and declarations of the agent in evidence in a preliminary question for the court.—Cliquot's Champagne (3 Wallace, 114, 140).

(*a*) Whatever is done by an agent in reference to the business in which he is at the time employed, and within the scope of his authority, is said or done by the principal, and may be proved, as well in criminal as in civil cases, in all respects as if the principal were the actor or the speaker.—Id.

(*b*) What an importer's agent says to an assistant appraiser, or conversations had subsequent to the appraisement, are not competent evidence.—Origet *v.* Hedden (155 U. S., 228, 234).

(*c*) Dictionaries are not of themselves evidence, but they may be referred to as aids to the memory and understanding of the court.—In re Wise (C. C.), (73 Fed. Rep., 183).

(*d*) The court takes judicial notice of the ordinary meaning of words in our tongue, and dictionaries are admitted, not as evidence, but only as aids to the memory and understanding of the court.—Nix *v.* Hedden (149 U. S., 304).

(*e*) In an action against a collector of customs to recover the amount of duties alleged to have been exacted in violation of law, the burden of proof is upon the plaintiff.—Arthur *v.* Unkart (96 U. S., 118).

(*f*) The presumption is that the decisions of the collector and Secretary are correct, and the plaintiff must overcome that presumption by a fair preponderance of proof as to the commercial use of the term at the date of the act.—Hutton *v.* Schell (25 Int. Rev. Rec., 168; 12 Fed. Cas., 1099).

(*g*) A collector who has compelled an importer to pay a higher rate of duty than that imposed by law on such articles as are named in the invoice has the burden of proof to show the authority under which such higher duty was exacted.—Wilkinson *v.* Greely (1 Curt., 439; 29 Fed. Cas., 1259).

(*h*) The collector is presumed to have assessed the duty according to law, and the burden is on the plaintiff to show by preponderance of evidence that the collector was wrong.—Luckemeyer *v.* Magone (C. C.), (38 Fed. Rep., 30).

(*i*) The burden of proof is on the plaintiff to show by a preponderance of testimony that the goods did not properly belong to the class to which they were assigned by the collector and that they were dutiable only as claimed in the protest.—Fisk *v.* Seeberger (D. C.), (38 Fed. Rep., 718).

(*j*) If the jury is unable to say from the testimony whether or not the goods properly belong to the class claimed in the protest, the defendant is entitled to a verdict.—Id.

(*k*) The burden of proof is upon the importers to establish their allegations as to chief use by sufficient evidence.—Meyer *v.* Cadwalader (C. C.), (49 Fed. Rep., 26).

(*l*) The burden is on the importer to overcome the presumption of legal collection by proof that their exaction was unlawful.—Erhardt *v.* Schroeder (155 U. S., 124).

(*m*) Where the collector classifies an article under a different designation from that on the invoice, the burden is upon the Government to show that his classification is proper.—Kennedy *v.* Hartranft (9 Fed. Rep., 18).

(*n*) The plaintiff has the burden of proving that the chief use of the goods is such as to bring them within the schedule under which he claims they are dutiable.—Hagedon *v.* Seeberger (C. C.), (38 Fed. Rep., 401).

(*o*) The burden of proof is on the importer to show by a preponderance of testimony that the goods did not belong to the class to which they were assigned by the collector and that they were dutiable only as claimed in his protest.—Walker *v.* Seeberger (C. C.), (38 Fed. Rep., 724).

(*a*) The Government can not be prejudiced by an opinion or promise made or expressed by the defendant, especially when at the time he said what he said he was no longer in office.—Andrae *v.* Redfield (12 Blatchf., 407; 1 Fed. Cas., 856).

(*b*) Regarding a suit to recover duties as a suit against the defendant collector, he can not be prejudiced by anything said or done by the Government or its officials without his concurrence, especially after he ceases to be collector.—Id.

(*c*) Whether certain black laces, handmade and all of silk, are dutiable as silk laces under section 8, act of June 30, 1864, or as "thread laces" under section 20, act of 1861, and section 6, act of 1862, depends upon the question whether they were known in commerce by the one or the other designation, which is a question for the jury on the evidence.—Duden *v.* Murphy (18 Int. Rev. Rec., 174; 7 Fed. Cas., 1148).

(*d*) The question whether the goods known as "yak lace," which are composed entirely of worsted, are dutiable as dress trimmings or as manufactures of worsted depends on whether they are known in commerce as dress trimmings or as laces, which is a question of fact for the jury upon the testimony of merchants dealing in such goods.—Duden *v.* Arthur (24 Int. Rev. Rec., 380; 7 Fed. Cas., 1146).

(*e*) Ladies' dress goods made wholly of worsted, called "mousseline de laines," were imported and duty exacted at 24 per cent. The importer claimed that the goods were dutiable at 19 per cent as manufactures of worsted or as manufactures of which worsted was a component material. What goods are included in the term "delaines" is a question which the jury must determine upon evidence showing how that term was used at the date of the passage of the act by importers and dealers in that class of goods.—Hutton *v.* Schell (25 Int. Rev. Rec., 168; 12 Fed. Cas., 1099).

(*f*) The question whether a particular importation is properly included in a particular name of a substance as employed in the tariff laws is for the jury, not the court.—Weilbacher *v.* Merritt (37 Fed. Rep., 85).

(*g*) Whether an imported article is or is not known in commerce by the word or terms used in the tariff act is a question of fact for the jury and not a question of construction, and in the case of an appeal from a decision of the Board of General Appraisers it must be determined by the court as a question of fact.—In re Wise (C. C.), (73 Fed. Rep., 183).

(*h*) In 1872 "jute rejections" were imported from India and duty of 10 per cent imposed under section 24, act of March 2, 1861, as a nonenumerated manufactured article, and $5 per ton under section 11, act of July 14, 1862, as a vegetable substance not enumerated. Duty paid under protest and suit to recover the specific duty of $5 per ton. The jury was instructed that it was for them to find "whether or not jute rejections were of a class of nonenumerated vegetable substances similar to the enumerated articles in section 11, act of 1862. If they were, then the duty was properly assessed; if not, then their verdict must be for the plaintiff." Verdict for defendant. *Held*, that the instruction was proper.—Wills *v.* Russel (100 U. S., 621).

(*i*) Goods imported in 1862 and 1863 and duty of 30 per cent ad valorem paid under the mixed-material clause of the act of March 2, 1861 (12 Stat., 192), and 2 cents per square yard under section 9, act of July 14, 1862 (12 Stat., 553). The importer claimed that under the act of 1862 the goods were subject only to a duty of 30 per cent. It appeared in evidence that the goods were known in trade and were bought and sold as poil de chevres, reps, plaids, lusters, and

Saxony dress goods; that they were always woven in colors, the yarns being dyed or colored before weaving; that they never existed in the gray or uncolored condition, but were made as delaines are made, with a cotton warp and worsted weft, the difference between them and delaines being that the latter are a fabric of all wool, or cotton warp and worsted weft, made of yarns not dyed, the cloth being printed or dyed in the piece; that as early as 1857 both the all-wool delaines and those with cotton warp and wool or worsted filling were known in trade by names changing from time to time to suit the fancy of importers and purchasers. It also appeared that in several other particulars the goods differed from delaines. The court charged the jury that, in addition to the duty of 30 per cent imposed by the act of 1861, the act of 1862, "imposed a specific duty on all delaines, whether colored or uncolored, and all goods of similar description to delaines, whether colored or uncolored, if such delaines or goods of similar description do not exceed in value 40 cents a square yard," and that it was for them to determine whether the goods were "similar in description to these delaines, whether they are colored or uncolored." *Held*, that the instruction was proper.—Greenleaf *v.* Goodrich (101 U. S., 278).

(*a*) Certain articles were imported by A from Liverpool November 14, 1871, upon which the collector collected a duty of 6 cents a pound, imposed by section 5, act of July 14, 1862, upon "argols or crude tartar." A claimed that they were argols crude and as such were, by section 22, act of July 14, 1870, free. A paid the duty under protest and brought suit to recover. The court instructed the jury that it was for them to determine from the evidence whether the argols in question were "argols crude" then known as such to commerce or to science or whether they were argols that were more or less refined. *Held*, that the instruction was proper and covered the entire ground of controversy. The jury found the duty properly assessed.—Recknagal *v.* Murphy (102 U. S., 197).

(*b*) White linen torchon laces and insertings were imported in 1878. The importer claimed that they were dutiable at 30 per cent under R. S. 2504, schedule C. He paid under protest 40 per cent, the duty prescribed on manufactures of flax, and brought suit against the collector. The court instructed the jury to determine from the evidence whether the goods were "thread lace" such as the schedule describes, and, if they were not, to find for the defendant. Verdict for importer. *Held*, that the instruction was correct.—Smith v. Field (105 U. S., 52).

(*c*) A request by each party for a direction of a verdict in his favor is virtually a request that the court find the facts, and its finding is consequently conclusive on the parties if there is any evidence to sustain it.—Merwin *v.* Magone (C. C. A.), (70 Fed. Rep., 776); Magone *v.* Origet (id., 778).

(*d*) Where there is a general finding in favor of the plaintiff on the issues of fact raised by the pleadings, the facts must be taken to be as alleged by plaintiff in his pleadings.—Badger *v.* Cusimano (130 U. S., 39).

(*e*) Where the court below makes special findings, no exception is necessary to raise the question whether the facts support the judgment.—Seeberger *v.* Schlesinger (152 U. S., 581, 586).

(*f*) Findings of fact which do not show what the collector charged the plaintiff nor sufficiently describe the articles imported, and a record which fails to show under what provisions of a tariff act the parties claimed, respectively, leaves this court unable to direct judgment for either party.—Saltonstall *v.* Bartwell (150 U. S., 417).

(*a*) In such a case the opinion of the court below can not be resorted to to help the findings out.—Id.

(*b*) The Supreme Court accepts the findings of ultimate fact made by the Court of Claims and can not review them.—Mahan *v.* United States (14 Wallace, 109); Collier *v.* United States (173 U. S., 79, 80).

(*c*) Where the verdict is that by the consent of counsel the jury find for the plaintiff "for the amount, with interest, of the excess of duties paid, under protest, on more than 2 per cent commission on all importations specified in the bill of particulars in this case, from the Continent of Europe, except Paris, the amount to be adjudged by the clerk of this court or his deputy," and the clerk reports that according to his adjustment the plaintiffs are entitled to judgment for a sum named, the report can not be excepted to on the ground that the duties are shown to have been paid by a certain firm and that the plaintiffs did not prove before the referee that they composed that firm when the duties were paid or that they alone paid the duties.—Greenleaf *v.* Schell (6 Blatchf., 225; 10 Fed. Rep., 1173).

(*d*) Even if such objection be not one which ought to have been taken by plea in abatement, as being an objection that some party who ought to have been joined as plaintiff in the suit was not joined, the verdict cures any defect in that regard.—Id.

(*e*) Such verdict must be considered as being also an order of reference and confines the action and duty of the referee to an arithmetical adjustment.—Id.

(*f*) Under such verdict the plaintiff is not required to prove before the referee that the duties were paid under protest.—Id.

(*g*) Where the jury by mistake in calculating the amount of duty illegally exacted render a verdict for too large an amount, such verdict may be sustained on remitting the excess and a new trial refused.—Windmuller *v.* Robertson (23 Fed. Rep., 652).

(*h*) In 1864 a verdict was rendered, by consent of counsel, in an action to recover duties alleged to have been illegally exacted, "for the plaintiffs, for excess of duty, with interest thereon, illegally exacted from the plaintiffs, and paid under protest, and not barred by the statute of limitations." Among the charges which were specified as recoverable were "charges on merchandise imported at New York for the transportation of the goods from the interior of the country by railroad or water carriage, incurred prior to the time of exportation." A reference was made to ascertain the amount due, and defendant excepted to the report. *Held*, (1) that the verdict precluded the defendant from denying that the plaintiffs were entitled to recover the excess of duties illegally exacted by and paid under protest to him, and that when plaintiffs showed that they had paid excessive duties under protest they were entitled to recover the same; (2) that the verdict was to be treated as a stipulation and subject to modification, and an order of court refusing to allow the defendant to set up the statute of limitations precluded him from making such defense at this stage of the case; (3) that, construing the verdict with the aid of the protest, it was never intended to authorize the recovery of duties paid for "frais jusqu'à bord;" (4) that, as the verdict did not liquidate the damages recoverable by the plaintiffs, there was no rest at the date of the verdict, but the interest ran continuously from the date of payment of the excessive duties until the date of liquidation by the referee; (5) that a misjoinder of parties could not be availed of by the defendant under plea of nonassumpsit, though possibly under this

very peculiar verdict it might have been taken advantage of by a plea of misjoinder.—Bartels *v.* Redfield (16 Fed. Rep., 336).

(*a*) In a suit to recover back duties paid under protest, where the only question tried was whether in reappraisement proceedings the importer was denied rights secured to him by law, *held* that a motion to direct a verdict for the defendant was properly denied, the court having ruled in accordance with the decision in Auffmordt *v.* Hedden (137 U. S., 310) and having instructed the jury fully and properly, and there being no exception to the charge, and a question proper for the jury.—Hedden *v.* Iselin (142 U. S., 676).

(*b*) Liability of the Government for interest on a judgment against a collector must be created by statute; it can not be implied.—White *v.* Arthur (10 Fed. Rep., 80).

(*c*) If the jury find for the plaintiff, they should render a verdict in his favor for the difference between the rates of duty charged and the proper charge, with interest from the time the duties were paid until the first day of the term at which the case is tried.—Ross *v.* Fuller (17 Fed. Rep., 224).

(*d*) An importer who has brought suit against a collector to recover duties can not recover interest by way of damages if he has been guilty of laches in unreasonably delaying the prosecution of the suit after it has been brought.—Bartels *v.* Redfield (27 Fed. Rep., 286).

(*e*) In this case, however, although judgment had been delayed twenty years, after a special verdict interest was allowed.—Id.

(*f*) Suit to recover duties commenced in 1863 and tried in 1886. If the jury find that the delay was the fault of the plaintiffs, they are not entitled to interest. If they find that for a part of the time the plaintiffs are to blame, they are not entitled to interest for such time. Verdict for plaintiffs without interest.—Stewart *v.* Schell (31 Fed. Rep., 65).

(*g*) When a collector of customs brings a writ of error to review a judgment recovered against him for moneys exacted by and paid to him on entries, this court will, if it affirms the judgment, allow interest on it under rule 23.—Schell *v.* Cochran (107 U. S., 617).

(*h*) In such a case the "final judgment," the amount whereof is payable under R. S. 989, is that rendered by the court below pursuant to the mandate of this court.—Id.

(*i*) The allowance of interest from the time of rendering of the verdict till the judgment was proper, this court having adopted the practice of the State court.—Fowler *v.* Redfield (9 Fed. Cas., 620).

(*j*) The liability assumed by the Government does not include the payment of interest upon judgments recovered against collectors of customs.—White *v.* Arthur (10 Fed. Rep., 80).

(*k*) The allowance of interest as damages on a writ of error, under R. S. 1010 and under rule 23, Supreme Court, and the form of mandate affirming with interest a judgment where a collector is plaintiff in error, does not affect the question. They belong solely to putting the judgment in shape.—Id.

(*l*) There is no personal liability on the part of the collector, after the making of a certificate of probable cause, to pay the interest on judgments obtained against him. Under R. S. 989 he is not liable for interest if the Government is not.—Id.

(*m*) It is not necessary that there should always be a protest accompanying the payment of money which is paid in order to obtain the performance of a duty or the allowance of a right to render the payment an enforced payment. Where there is settled and well-known course of business requiring such payment,

which has been continued for a considerable time, and the fact is known that the right is not accorded and the proceedings are not had without such payment, a payment made under such circumstances may be just as much a constrained and coerced payment as if it were the first in the series and made upon an express protest.—Iselin *v.* Hedden (28 Fed. Rep., 416).

(*a*) Duties paid after the delivery of goods to the importer can not be recovered.—Rossman *v.* Hedden (37 Fed. Rep., 99).

(*b*) Where an importer pays the duties estimated by the collector on several packages of merchandise and receives all but one of the packages, which is sent to the public stores for examination, and executes the usual bond for return thereof if required, payment of the additional duties on all the packages as returned by the appraiser, without which or a deposit thereof the importer could not, under article 358, Regulations, 1884, obtain possession of the examined packages, is not voluntary. Sustaining the Circuit Court.—Erhardt *v.* Winter (C. C. A.), (92 Fed. Rep., 918).

(*c*) Where the importer claimed that certain goods should be appraised at their value abroad at the time of their purchase, and the collector directed them to be appraised at their value at the time of their exportation, they having risen in value in the meantime, and the importer, for the purpose of obtaining possession of the goods and of avoiding the penalty imposed by section 8, act of July 30, 1846, for an excess of 10 per cent in the appraised value over the value in the entry, added to the cost of the goods a sum which made their value equal to their value abroad at the time of their exportation, and paid duties on that value under protest, held that the payment of the duties was not voluntary.—Griswold *v.* Lawrence (1 Blatchf., 599; 11 Fed. Cas., 66).

(*d*) A payment voluntarily made can not be recovered even though it could not have been enforced by law.—Corkle *v.* Maxwell (3 Blatchf., 413; 6 Fed. Cas., 555).

(*e*) When a payment has been obtained by fraud, oppression, or extortion, or when it has been made to secure a right which the party paying was entitled to without such payment, and which right was withheld by the party receiving payment until such payment was made, such payment was not voluntary and may be recovered.—Id.

(*f*) It may also be recovered when it was made upon a wrongful demand to save the party paying from some great or irreparable mischief or damage from which he could not be saved but by the payment of the sum wrongfully demanded.—Id.

(*g*) Duties must be held to have been voluntarily paid unless protest was given as prescribed by the statute.—De Celis *v.* United States (13 C. Cls. R., 117).

(*h*) Vegetable buttons imported in 1884. Goods seized for undervaluation (R. S., 2839), in that the cost of the cartons and packing were not added. Claimant applied for release under R. S. 3081. Goods appraised, the appraised value paid, and the goods released. The Supreme Court in Oberteuffer *v.* Robertson (116 U. S., 499) decided that the cost or value of cartons and packing are not dutiable items under the act of 1883. *Held*, that this was clearly a voluntary settlement and compromise, with full knowledge of all the facts of the matters at issue between the parties, whether they were in accordance with statute provisions on the subject, and is binding alike on the claimant and the defendants. Money so paid can not be recovered back.—Shantz *v.* United States (23 C. Cls. R., 384, 398).

(*i*) A voluntary payment made to a collector under a mistake of law can not be recovered back; but if the party paying declare that he makes the payment to get possession of his goods, that he intends to sue to recover it back,

and that the collector must not pay it over, the collector is liable.—Elliott *v.* Swartwout (10 Pet., 137, 153, 158).

(*a*) It can hardly be meant that in this class of cases to make a payment involuntary it should be by actual violence or any physical duress. It suffices if the payment is caused on the one part by an illegal demand and made on the other part reluctantly and in consequence of that illegality and without being able to regain possession of his property except by submitting to the payment.—Maxwell *v.* Griswold (10 How., 242, 256).

(*b*) If an importer on being refused permission to enter his goods at their value at the time of procurement and to avoid the penal duty provided by section 8, act of July 30, 1846 (9 Stat., 43), thereupon adds to the valuation in his invoice under protest and pays the duty assessed thereon, he may maintain an action to recover back the difference between the duty leviable by law on the original and the increased valuation.—Maxwell *v.* Griswold (10 How., 242).

(*c*) Merchandise was delivered to an importer after he had paid the duties on it as first liquidated or estimated on its entry. Subsequently the collector recalled the invoice, the local appraiser increased the valuation, there was a reappraisement by the General Appraiser and a merchant appraiser, and a new liquidation which increased the amount of duties. The importer paid the amount under protest and appealed to the Secretary (who affirmed the action of the collector) and then brought suit against the collector. *Held*, that under R. S. 3011 the action would not lie because the payment was not made to obtain possession of the merchandise.—Porter *v.* Beard (124 U. S., 429).

(*d*) The compulsory insertion by the importer of additional charges upon an entry and invoice, which necessarily involves the payment of increased duties, makes the payment of those duties involuntary.—Robertson *v.* Frank, Brothers & Co. (132 U. S., 17).

(*e*) The payment of money to a customs official to avoid an onerous penalty, though the imposition of that penalty may have been illegal, is sufficient to make the payment an involuntary one.—Id.

(*f*) Where an excess of duties is paid under protest after possession has been obtained by the importer of the goods on which the excess is paid such excess can not be recovered.—Drake *v.* Redfield (4 Blatchf., 116; 7 Fed. Cas., 1052).

(*g*) Contract whereby plaintiffs and others authorized the institution of suits to recover alleged illegal customs duties and fees construed, and held that the substitution of attorneys through whom some of such suits were settled was valid, that plaintiffs were bound by the action of said attorneys, and that the cases so settled should not be revived against the executors of the collector.—Dale *v.* Redfield (22 Fed. Rep., 506); Strange *v.* Schell (22 Fed. Rep., 506).

(*h*) The assignor of the defendants in error employed the plaintiffs in error as their agents to enter at the custom-house in New York importations of sugar and after protest to commence suits to recover an excess of duty, and the plaintiffs in error undertook to perform those services; and, it being settled in actions brought by other persons under similar circumstances and on like importations that such duties were illegally exacted, and the plaintiffs in error having failed to commence suits within the period limited by law to recover such as were illegally exacted from the assignor of the defendant in error, held that the judgment of the court below for their recovery must be affirmed.—Bowerman *v.* Rogers (125 U. S., 585).

INDEX.

[References are to page, paragraph of tariff schedule or section of statute, and note. The number first in order is the page, followed by paragraph or section numbers in the order in which they appear on the page, or by a small italic letter which indicates the subdivision in which is digested the point indexed. Owing to the vast scope and the complexity of the matters treated in this index, as well as to circumstances attending the compilation of the decisions digested, it is deemed proper to advise free use of the cross-references noted in the index.

Abbreviations: Par., paragraph; sec., section; n. s. p. f., not specially (or otherwise) provided for; c. v., chief value.]

A.

Abacus not dutiable as a beaded article ..... 274 *d*
Abalone meat free as shellfish ..... 799 *b*
Abandoned—
goods totally destroyed need not be ..... 11 *k, l*
merchandise, underwriters as consignees, statutory provisions for ..... 909, sec. 1
warehouse goods, under what law dutiable ..... 890 *c*, 895 c
Abandonment—
damaged merchandise, jurisdiction Board of General Appraisers ..... 1064 *g*
must constitute 10 per cent ..... 1063 *f*, 1064 *c, d*, 1065 *a*
statutory provisions for ..... 1026, sec. 23
Treasury Regulations ..... 1064 *g*
(*See* Damage.)
Abbe condensers as optical instruments ..... 142 *b*
A. B. C. plates not toys ..... 107 *e, f*
Abortion, articles for causing, importation prohibited, statutory provisions ..... 869, sec. 16; 870, secs. 17, 18, 10, 11, 12; 871, secs. 11, 12, 13, 2491, 2492; 872, sec. 2493
Absinthe, statutory provisions for ..... 359, pars. 292, 240; 360, pars. 332, 313
Absorption of moisture. (*See* Allowance.)
Acetanilid—
a coal-tar preparation ..... 43 *c*, 45 *a, b*
not a medicinal preparation ..... 83 *l*
Acetate of—
copper, dutiable as chemical compound ..... 31 *h, i*
not free as verdigris ..... 810 *d*
lead, statutory provisions for ..... 75, pars. 60, 49, 62, 53, 54
Acetic anhydrid as acetic acid ..... 22 c
Acetone, a chemical compound ..... 31 *j*
Acids—
acetic, acetic anhydrid as ..... 22 c
statutory provisions for ..... 21, pars. 1, 1, 1, 12
acetous, statutory provisions for ..... 21, par. 12
anthranalic, a coal-tar preparation ..... 41 *c*, 686 *d*
arsenic, statutory provisions for ..... 686, par. 464
arsenious, statutory provisions for ..... 686, par. 464
benzoic, statutory provisions for ..... 686, par. 464
boracid, and borax mixed ..... 22 *d*
93 per cent pure ..... 21 *a*
statutory provisions for ..... 21, pars. 1, 2, 2, 43
bromofluorescic, a coal-tar color ..... 42 *d, l*, 47 *g*
carbolic, crude, as coal-tar preparation ..... 45 *j*
statutory provisions for ..... 686, par. 464
chromic, statutory provisions for ..... 21, pars. 1, 3, 3, 47
cinnamic, a coal-tar preparation ..... 22 *a*, 41 c
citric, statutory provisions for ..... 21, pars. 1, 4, 4, 13
commercial designation prevails over chemical ..... 686 *e, f, g, k*
dichlorophtalic, a coal-tar preparation ..... 46 *a*

Acids—Continued.
fluoric, statutory provisions for ..... 686, par. 464
for medicinal, chemical, or manufacturing purposes, statutory provisions for..... 686, pars. 363, 473, 594
purposes, loretin as..... 23 *c*
gallic, statutory provisions for..... 21, par. 1
hydrochloric, statutory provisions for..... 686, par. 464
lactic, statutory provisions for..... 21, par. 1
linoleic, from linseed oil..... 22 *f*
meaning of provision of tariff act of 1883..... 23 *e*
muriatic, statutory provisions for..... 686, par. 464
naphthaline sulphonic, a coal-tar preparation ..... 46 *g*
naphthylamine disulphonic, a coal-tar preparation..... 46 *k*
nitric, statutory provisions for..... 686, par. 464
nitropicric, statutory provisions for..... 686, par. 464
not specially provided for, statutory provisions for..... 21, pars. 1, 363, 473, 594
oleic, so called olein as ..... 22 *g*
phosphoric, statutory provisions for..... 686, par. 464
phthalic anhydrous, a coal-tar preparation..... 46 *m*
phthalic, statutory provisions for ..... 686, par. 464
picric, statutory provisions for ..... 686, par. 464
prussic, statutory provisions for ..... 586, par. 464
pyroligneous, statutory provisions for..... 21, pars. 1, 1, 1, 12
ricinoleic, statutory provisions for ..... 59, par. 32
rosolic as coal-tar dye..... 39 *f*
saccharine not free as ..... 23 *f*
salicylic, statutory provisions for ..... 21, par. 1
silicic, statutory provisions for..... 686, par. 464
sludge as petroleum product..... 23 *c*
sulphanilic, a coal-tar preparation ..... 47 *a*
sulphoricinoleic, statutory provision for ..... 59, par. 32
sulphotoluic, for manufacturing ..... 47 *b*
sulphuric, countervailing duty, statutory provisions for ..... 806, pars. 675, 643
statutory provisions for ..... 21, pars. 1, 643, 5; 806, pars. 675, 643, 728
tannic, statutory provisions for ..... 21, pars. 1, 5, 6, 109
tannin oenopepin not..... 29 *o*
vinotanin as ..... 23 *a*
tartaric, statutory provisions for ..... 21, pars. 1, 6, 7, 14
tetrachlorphthalic, anhydride, a coal-tar preparation..... 47 *d*
not phthalic acid ..... 22 *b*
used for medicinal, chemical, or manufacturing purposes, statutory provisions for ..... 21, pars. 363, 474, 594
valerianic, statutory provisions for ..... 686, par. 464
Aconite, statutory provisions for ..... 687, pars. 465, 364, 474, 497
Acorns—
dried or undried, statutory provisions for..... 687, pars. 466, 365, 475
prepared, statutory provisions for..... 351, pars. 283, 231, 321, 290
raw, statutory provisions for ..... 687, pars. 466, 365, 475, 290
Acribelli violin strings..... 542 *g*
Actinolite, ground, as noncnumerated article ..... 840 *f*
Actions—
against customs officers abolished, statutory provisions..... 1067, sec. 25
for duties, error of collector..... 1133 *f, g, h*, 1134 *a*
evidence of payment..... 1132 *f, g*
findings of fact in..... 1150 *c, d, e, f*
in personam as well as in rem..... 990 *e*, 1130 *e, et seq.*
interest..... 1135 *d*, 1152 *b, c, d, e, f, g, h, i, j, k, l*
priority of United States ..... 1135 *e, et seq.*
production of custom-house records ..... 1132 *h, i, j*, 1133 *a, b, c*
set-off against Government ..... 1135 *c*
under customs administrative act..... 1000 *b, f, g*, 1001 *e*
early statutes ..... 1130 *et seq.*
to recover duties paid, condition precedent..... 1125 *a, d*, 1126 *a*
limitations ..... 1101 *b, c, d, e*
under early statutes ..... 1137 *et seq.*
who may bring ..... 1141 *c, d, e, f, g*
(*See* Appeals.)
Acts of Congress. (*See* Time of effect.)

Adamonite as crude mineral ..... 759 *c*
Added ingredient—
affecting classification ..... 92 *e*, 496 *m*, 653 *m*, 654 *b*
not affecting classification ..... 22 *h*, 42 *d*, 52 *g*, 808 *d*
Additional duty—
for undervaluation accrues, pro forma invoices ..... 923 *f*
whenever duty depends on value ..... 377 *b*, 518 *f*, 520 *h*, 521 *d*, *e*, 920 *e*, *f*, *h*, 921 *a*, *c*, *d*, 922 *b*, *g*
where merchandise increases in value on voyage of importation ..... 287 *l*, *m*, 288 *a*, *c*
attaches to undervalued items only ..... 920 *g*, 921 *b*
basis of assessment ..... 935 *l*, *m*
computation, method of ..... 923 *c*
containers, when liable to ..... 922 *e*
defenses unavailable ..... 921 *h*
drawback not returned as ..... 887 *b*, 935 *h*
erroneously assessed ..... 932 *a*
forfeiture of goods does not relieve from .. 922 *c*, *d*, *f*, 923 *d*, 932 *c*, *d*, *e*, 935 *e*, *f*, 992 *e*
fraudulent intent immaterial ..... 922 *h*, 924 *a*
goods imported by their manufacturer ..... 933 *g*, *h*, 934 *a*, *b*, *i*, *j*, 935 *b*
in excess ..... 921 *f*, 923 *h*
none for difference in currency valuation ..... 933 *j*
variance in test of sugar ..... 921 *i*, 923 *a*
if importer ignorant of value of goods ..... 924 *f*
invoice shows item omitted in entry ..... 927 *i*
penal in its nature ..... 923 *b*
not ..... 923 *d*, 934 *d*, 935 *i*
specific duty goods ..... 190 *j*, 520 *g*
statutory provisions for ..... 918, sec. 7
(*See* Forfeiture; Value.)
iron and steel bars, rods, etc., statutory provisions for ..... 196, pars. 141, 152, 177
means increased duty ..... 396 *i*
polished steel strips ..... 196 *a*
scope of provisions for ..... 197 *a*
screw rods cold drawn ..... 196 *b*
steel circular saw plates, statutory provisions for ..... 196, pars. 141, 152, 177
tempered or treated wire rods, statutory provisions for ..... 187, par. 136
unusual coverings. (*See* Coverings.)
wire coated with metal, statutory provision for ..... 188, par. 137; 189, par. 148
(See specific articles or materials.)
Additions to make market value—
method, statutory provisions for ..... 918, sec. 7
noted on invoice only ..... 922 *a*, 925 *k*, 927 *b*, *i*
should be itemized ..... 919 *f*
(*See* Appraisement; Value.)
Adeps lanæ as medicinal preparation ..... 82 *i*
as rendered oil ..... 26 *a*
Adhesive paper as manufacture of paper ..... 572 *j*
plasters as medicinal preparations ..... 83 *o*
Admissions, statements in invoices as ..... 915 *c*, *d*, *h*, 916 *a*, *d*, *e*, *f*, 918 *a*
Advanced—
drugs, cut, ground, etc ..... 51 *e*, 733 *b*, *c*, *d*, *e*, *g*, *h*, *j*, *k*, *l*, *m*, 734 *h*, *k*, *l*, *n*, *o*, 735 *v*
feathers, cleansed, split, etc ..... 610 *l*
in value, hides of American cattle slaughtered abroad ..... 634 *f*
sticks steamed and crooked as ..... 817 *h*
(*See* Manufacture.)
Advertising—
beaver imported for, not free ..... 695 *a*
books in foreign languages ..... 714 *g*
large cigar for, not dutiable as cigar ..... 850 *g*
pipe for, dutiable as a pipe ..... 678 *f*
matter, publication of individual ..... 714 *e*
publications not free ..... 565 *a*, *e*, 567 *g*, *h*, 568 *b*, 569 *i*, 713 *b*, *c*, *d*
mirrors not toys ..... 600 *i*
(*See* Mirrors.)
signs, celluloid chief value ..... 49 *e*
tape as manufacture of cotton ..... 410 *b*, 414 *m*
Affidavits. (*See* Evidence.)

Agar agar as similar to isinglass ..... 56 *g*, 858 *i*
prepared, as nonenumerated article ..... 841 *c*
Agate—
articles as articles of mineral substance ..... 112 *l*, *m*, 113 *k*
as nonenumerated articles ..... 633 *b*, 840 *c*, 842 *k*, 846 *a*, 848 *b*
as similar to precious stones ..... 624 *l*, 632 *k*, *l*, 633 *a*
not precious stones ..... 630 *c*, *d*, 633 *b*
beads as manufactures of glass ..... 149 *h*
burnishers ..... 151 *c*, 163 *j*
buttons, statutory provisions for ..... 589; par. 414; 590, pars. 316, 429
compass jewels as manufactures of agate ..... 160 *c*
jewelry settings as precious stones ..... 160 *d*
manufactures of, statutory provisions for ..... 160, par. 115
marbles are toys ..... 604 *o*
scale bearings as manufactures of agate ..... 160 *b*, *c*, *j*
Agates for cabinet specimens ..... 687 *a*, *b*
unmanufactured, statutory provisions for ..... 687, pars. 467, 366, 476, 596
Agathin a coal-tar preparation ..... 45 *d*
Agent—
protests signed by, are legal ..... 979 *i*, 1014 *h*
unauthorized act of, Congress may ratify ..... 17 *g*
Agricultural drills, statutory provisions for ..... 680, pars. 460, 591
seeds. (*See* Seeds.)
Agriculture, Department of, plants, etc., for, statutory provisions for ..... 785, pars. 640, 679, 761
Alabaster—
manufactures of, statutory provisions for ..... 160, pars. 115, 105, 459
statuary and ornaments, statutory provision for ..... 160, par. 394
statuettes and busts not works of art ..... 162 *h*
Albata, unmanufactured, statutory provisions for ..... 217, pars. 174, 158, 188; 218, par. 185
Albolene, not petroleum product ..... 767 *f*
Albumen—
blood, distinguished from dried blood ..... 308 *g*
egg or blood, statutory provisions for ..... 308, par. 245
liquid, from ..... 308 *f*
meat, is not ... of meat ..... 346 *b*
statutory provisions for ..... 308, pars. 245, 367, 477, 496; 687, pars. 468, 367, 477, 496
Albumenized paper, statutory provisions for ..... 550, pars. 307, 398, 419
Albums—
autograph, photograph, and scrap, statutory provisions for ..... 570, pars. 404, 308, 420
held not to be books ..... 663 *n*
lithographic souvenir ..... 554 *b*, 555 *g*, 557 *f*, 559 *a*
paper predominating in quantity ..... 576 *g*, *k*
post-card albums as scrap albums ..... 570 *f*
Alcohol—
absolute, as scientific preparation ..... 780 *i*, *j*, *k*
amylic. (*See* Amylic alcohol.)
containing 94 per cent anhydrous, statutory provisions for ..... 357, par. 102
excess in fruits preserved ..... 332 *c*
fruits preserved—reciprocity ..... 332 *d*
leaves in, as nonenumerated article ..... 847 *n*
used in the arts (1894) ..... 1071 *f*
Alcoholic—
compounds, definition of ..... 23 *j*
minimum rate on ..... 24 *d*
statutory provisions for ..... 23, pars. 2, 7, 8, 103
extract of saffron ..... 794 *c*
medicinal preparations. (*See* Medicinal preparations.)
perfumery, scope of provision for ..... 24 *a*
statutory provisions for ..... 23, pars. 2, 7, 8, 100
toilet waters and preparations, statutory provisions for ..... 23, pars. 2, 7, 8, 100
Alcobolometers as manufactures of glass ..... 148 *b*
Alderwood boards, cedar-grain, as sawed lumber ..... 264 *a*, 275 *d*
Ale—
beacon, as nonenumerated article ..... 370 *a*, 854 *n*
bok, as similar to beer ..... 369 *h*
hop bitter, as nonenumerated article ..... 840 *e*
ginger, statutory provisions for ..... 372, pars. 300, 248, 340; 373, par. 317

Ale—Continued.
leakage allowance not forbidden ..... 366 *b*
not liquors ..... 362 *a*
statutory provisions for ..... 369, pars. 297, 245, 316, 337
Alexandra's feeding sets ..... 119 *n*
Alexandrites as precious stones ..... 626 *g*
Alizarin—
artificial, definition of ..... 40 *i*, 688 *c*, *d*
assistant, castor oil as ..... 60 *c*
essential characteristics of ..... 59 *e*
mixture insoluble in water not ..... 59 *f*
resin oil, saponified ..... 59 *d*
soluble grease not ..... 59 *b*
tallow grease not ..... 59 *g*
statutory provisions for ..... 59, pars. 26, 32, 36
sulphoricinoleate of soda ..... 59 *h*
tallow preparation not ..... 59 *c*
black as alizarin colors ..... 689 *a*
blue as a coal-tar color ..... 44 *a*, *b*, *c*
as alizarin color ..... 688 *j*, *k*
chemical test for ..... 40 *j*
colors and lakes synonymous ..... 688 *g*
as coal-tar colors ..... 41 *d*, 47 *f*
azo or oxyketon series ..... 40 *b*
chemically anthragallol ..... 40 *c*
gallein and gallocyanine ..... 40 *h*
test of ..... 43 *b*, 689 *b*
dyes derived from, coerulein not ..... 39 *a*
statutory provisions for ..... 687, pars. 469, 368, 478
green as alizarin dye ..... 688 *a*
grenat a coal-tar color ..... 44 *d*
lakes and other colors ..... 71 *c*
as alizarin colors ..... 688 *i*
held to be free ..... 73 *g*
red, a coal-tar color ..... 44 *e*
statutory provisions for ..... 687, pars. 469, 368, 478, 595
violet as alizarin dyes ..... 688 *h*
yellow, not a coal-tar color ..... 44 *f*
Alkalies containing soda ..... 89, par. 73
not specially provided for, statutory provisions for ..... 25, pars. 3, 60, 76; 26, par. 92
Alkaline silicate, statutory provisions for ..... 90, pars. 79, 68, 84, 76
Alkaloids—
crude cocaine as ..... 30 *a*, *c*
hydrochlorate or muriate of cocaine as ..... 30 *b*
not specially provided for, statutory provisions for ..... 25, pars. 3, 60, 76; 26, par. 92
of cinchona bark, statutory provisions for ..... 790, pars. 647, 601, 690
Alligator pears not dutiable as pears ..... 329 *i*, 740 *a*
Allowance for—
coal jettisoned in part denied ..... 1111 *d*
cork dust in barrels of grapes ..... 339 *g*
damage, abolished, statutory provisions for ..... 1062, sec. 23
decayed oranges denied ..... 341 *f*
destruction of champagne denied ..... 363 *c*
goods destroyed denied, cases having been opened ..... 13 *c*
impurities in currants denied ..... 337 *g*, *h*, 338 *a*, *g*
flaxseed and linseed ..... 316 *a*, *b*, *c*, 1113 *a*, *b*, *c*
nuts denied ..... 344 *c*
seeds forbidden, statutory provisions for ..... 315, par. 254
leakage of ale or beer not forbidden ..... 366 *b*
Japanese sake ..... 367 *b*, *c*
liquors and wines forbidden, statutory provisions for ..... 364, pars. 296, 244; 365, pars. 336, 308
stolen in transit ..... 366 *g*, 367 *g*
moisture absorbed by tobacco, denied ..... 293 *c*
in ash, noncompliance with regulations ..... 1124 *a*
burlaps ..... 1124 *g*
iron ore, denied ..... 167 *i*

Allowance for—Continued.
moisture in wood pulp ..... 547 *b*, *c*, *d*
wool ..... 468 *b*, *d*, 469 *b*, 479 *g*, 1122 *i*
regulations governing, not mandatory ..... 73 *a*
rust or discoloration of iron or steel forbidden, statutory provisions for .. 194, pars. 138, 125, 149, 184
sea water in indian red ..... 73 *a*
sugar denied ..... 285 *d*
(*See* Damage; Nonimportation.)
Alloys—
aluminum chief value, statutory provisions for ..... 217, pars. 172, 157, 186
Guy's metallic tungsten ..... 245 *m*
iron, manganese, and tin, as unwrought metals ..... 168 *j*, 226 *c*, 240 *g*
nickel chief value. (*See* Nickel.)
used in tool steel, statutory provisions for ..... 181, par. 135; 182, pars. 122, 146; 183, par. 177
zinc, manganese, and copper ..... 256 *m*; 721 *c*
Almond—
fruit as fruits in brine ..... 740 *d*, *e*
meal as nonenumerated article ..... 855 *g*
toilet preparation ..... 85 *g*, 86 *b*
oil, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 556
Almonds—
bitter, as almonds ..... 343 *a*
green fruit of almond tree not ..... 243 *c*
statutory provisions for ..... 342, pars. 269, 221, 306, 303
Alpaca hair—
manufacturers of, statutory provisions for ..... 482, pars. 283, 392, 363
statutory provisions for ..... 468, pars. 348, 685, 375, 352; 470, pars. 350, 377, 354; 473, par. 356; 474, pars. 383, 356; 476, par. 358; 480, pars. 364, 390
(*See* Wool.)
Alpha-naphthylamin-hydrochloride ..... 41 h, 726 *c*
Altars, church, as works of art ..... 823 *a*, *g*, 824 *e*, 825 *c*, *d*
Althea root cut in small pieces ..... 756 *f*, *g*
statutory provision for ..... 756, par. 611
Alum, alum cake, crystals, patent, statutory provisions for ..... 34, pars. 4, 8, 9, 32
pencils as medicinal preparations ..... 83 *m*
substitute, statutory provision for ..... 34, par. 32
Alumina—
hydrate of, dutiable as alumina ..... 34 *l*, *m*
statutory provisions for ..... 34, par. 4
statutory provisions for ..... 34, pars. 4, 8, 9, 32
sulphate of, statutory provisions for ..... 34, pars. 4, 8, 9, 32
Aluminous cake, statutory provisions for ..... 34, pars. 4, 8, 9, 32
Aluminum—
alloys ..... 217, pars. 172, 157, 186
crude ..... 217, pars. 172, 157, 186
bronze powder dutiable as bronze powder ..... 218 *e*
leaf, statutory provisions for ..... 218, pars. 175, 160, 190
manufactures of druckfarbe as ..... 238 *l*
statutory provisions for ..... 235, pars. 193, 215
thermit as ..... 239 *g*
plates, sheets, bars, and rods, statutory provisions for ..... 217, par. 172
sheets and bars not "crude" ..... 243 *c*
Amalgam, corundum chief value ..... 246 *k*
Amber—
bead necklaces as beaded articles ..... 580 *k*
beads, statutory provision for ..... 577, par. 640
bottles, cut, as colored glass ..... 128 *o*
manufactures of, statutory provision for ..... 645, pars. 448, 351, 459
pieces fused and pressed as unmanufactured ..... 689 *d*
sawed and smoothed as unmanufactured ..... 645 *j*
unmanufactured, statutory provisions for ..... 689, pars. 470, 369, 479, 640
Ambergris oil, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 557
statutory provisions for ..... 689, pars. 471, 370, 480, 498
Amberoid, statutory provisions for ..... 689, pars. 470, 369
Ambulance for hospital not free ..... 780 *c*
Amendments. (*See* Appraisement; Protest; Reappraisement.)

Amer Picon as bitters ..... 361 *k, l*
American—
artists, children born abroad ..... 822 *h*, 823 *h*
china paintings by ..... 103 *g*, 822 *e*
etchings by ..... 822 *g*
fashion drawings by ..... 823 *e*
length of residence abroad ..... 822 *a, b, c, h*
woman marrying a foreigner, not ..... 823 *i*
works of art by, statutory provisions for ..... 821, pars. 703, 686, 757; 822, par. 819
bags exported and reimported ..... 698, pars. 483, 387; 699, pars. 493, 649
by owner, reimported by agent ..... 702 *i*
proof of identity ..... 700 *h*, 704 *g, i, k*
barrels exported and reimported, statutory provisions for ..... 698, pars. 483, 387; 699, pars. 493, 649, 648
car wheels returned worn-out are free ..... 705 *i*
casks exported and reimported, statutory provisions for ..... 698, pars. 483, 387; 699, pars. 493, 649
cattle not free as American goods returned ..... 703 *f, g, l*
slaughtered abroad, hides of ..... 634 *f*
caught fish ..... 770 *d, e*, 771 *c, d, e, f*
checks reimported, foreign stamp imprint ..... 699 *a*
citizen, American wife of foreigner not ..... 823 *i*
coverings, dutiable value of goods in ..... 1037 *l*, 1039 *d*, 1040 *c*, 1044 *d*
dredge repaired abroad, dutiable on return ..... 707 *c, g*
free on return ..... 703 *d*
fisheries, evidence required ..... 738 *c, e, j, k*
meaning of "products of" ..... 737 *e, f*, 738 *a, c, d, f, g, h, i, k, l*, 739 *a*
products imported by foreigners ..... 772 *d*
products of, statutory provisions for ..... 737, pars. 555, 571, 749; 766, pars. 626, 568, 661; 767, par. 749
goods exported and returned, internal-revenue tax, statutory provisions for ..... 879, secs. 27, 19, 22, 2500
statutory provisions for ..... 698, pars. 483, 387; 699, pars. 493, 649, 648
from foreign port forfeited if landed without a permit ..... 13 *e*
labeled abroad, dutiable ..... 702 *e*
returned, bond required for proof ..... 701 *b*
change in condition ..... 702 *b, c*
differing scope of tariff provisions for ..... 879 *b*, 880 *a, b, c, f*
filing of certificate ..... 706 *h*
films and plates exposed abroad ..... 50 *d*, 151 *p*, 701 *d*, 706 *f*
proof of identity ..... 880 *c*
sale abroad immaterial ..... 708 *d*
"same condition as exported" ..... 707 *c, e*, 708 *a, b*
shooks, boxes entirely of, are free ..... 271 *e*, 702 *j*, 703 *a, m*, 705 *j*, 706 *b*
proof of identity ..... 270 *c, e, f*, 271 *a, c, f, g*, 702 *f*
steel hoops exported, returned as scrap ..... 702 *c*
tobacco reimported ..... 880 *f*
vessels, repairs of, statutory provisions for ..... 866, secs. 13, 8, 9, 2511
supplies for, statutory provisions for ..... 866, sec. 14
watches, Swiss movement in American case, not ..... 703 *e*
whisky exported and reimported ..... 879 *a, c*, 880 *a, d, e, g*
returned, proof of identity ..... 706 *i, k*, 707 *a*
(*See* Reimportation; Vessels.)
Amethysts as precious stones ..... 626 *g*
drilled, as beads ..... 578 *d*
Ammeters, when philosophical instruments ..... 156 *c*, 779 *d*, 783 *g*
Ammonia—
anhydrous, statutory provisions for ..... 26, par. 33
aqua, or water of, statutory provisions for ..... 26, par. 34
carbonate of, statutory provisions for ..... 35, pars. 5, 8½, 10, 36
muriate of, statutory provisions for ..... 35, pars. 5, 8½, 10, 35
sulphate of, not free as manure ..... 35 *a*, 747 *d*
statutory provisions for ..... 35, pars. 5, 8½, 10, 37
Ammoniacal cochineal as a dye ..... 74 *b*
gas liquor as nonenumerated article ..... 841 *b*
Ammonium ichthyol-sulfonate as ichthyol ..... 27 *l*, 768 *f*
Amyl—
acetate, pure, as fruit ether ..... 54 *d*
valeriante as fruit ether ..... 54 *f*
Amylic alcohol, statutory provisions for ..... 61, pars. 38, 30, 42, 112

Anatomical model for medical school ..... 779 *b*
Anatomy, preparations of, statutory provisions for ..... 800, pars. 663, 819, 707, 787
Anchor bitters in bottles ..... 361 *h*
Anchors or parts of, iron or steel, statutory provisions for ..... 173, pars. 127, 126, 153; 174, par. 163
Anchovies. (*See* Fish.)
Andirons. (*See* Cast iron.)
Angelica stalks in brine as crude vegetable substance ..... 318 *g*, 761 *g*
Angles, iron or steel, statutory provisions for ..... 171, pars. 125, 113, 137; 172, par. 178
Angora goat—
hair mixed with cattle hair ..... 474 *c*
statutory provisions for ..... 470, par. 350; 473, par. 356
unfit for combing ..... 470 *e*
skins, inferior breed, as raw skins ..... 801 *b*
not fur skins ..... 478 *e*
when fur skins ..... 741 *e, f*, 742 *a, b*
wool on, as class 2 ..... 471 *c*
(*See* Hair; Wool.)
Angostura bitters as spirituous liquors ..... 362 *b*
Anhydrides as acids ..... 686 *e, k*
Aniline—
arseniate of, statutory provisions for ..... 696, par. 480; 697, pars. 383, 490, 602
colors, painting in ..... 670 *e*
dyes under R. S. 2504 ..... 47 *m*
fluorate of, as aniline salt ..... 689 *e*
oil, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 559
salts, statutory provisions for ..... 689, pars. 472, 372, 481, 605
Animal—
carbon, crushed and assorted ..... 712 *f*
statutory provisions for ..... 712, pars. 499, 408, 611, 504
charcoal as nonenumerated article ..... 841 *a*
not waste ..... 685 *d*
hair, unmanufactured, statutory provisions for ..... 748, pars. 571, 504, 604, 717
(*See* Hair; Wool.)
integuments, intestines, bladders, statutory provisions for ..... 710, pars. 496, 403, 507, 655
Animals—
driven across boundary line, rulings ..... 690 *a, b, c*, 691 *f, g, h, j, k*
statutory provisions for ..... 689, par. 473; 690, par. 373
for breeding, compliance with regulations ..... 690 *d*, 691 *c*, 693 *a, b, c, d, f, g*
imported and sold ..... 691 *a, e*
purposes, statutory provisions for ..... 689, par. 473; 690, pars. 373, 482, 642
quadrupeds only ..... 691 *b*
for exhibition or racing, statutory provisions for ..... 694, pars. 474, 374, 483, 641
held to exclude poultry ..... 691 *b*
include poultry ..... 695 *b*
line, goldfish not classed as ..... 328 *h*
not tools of trade ..... 788 *b*, 789 *f, g*
singing birds not classed as ..... 299 *f*, 300 *a, b, c*
statutory provisions for ..... 299, pars. 222, 189, 251, 252
of immigrants, statutory provisions for ..... 694, pars, 474, 375, 483; 695, par. 642
wild, for exhibition, statutory provisions for ..... 694, pars. 474, 374, 483
for Glen Island, dutiable ..... 299 *e*
for private collection, free ..... 695 *c*
Anise, or anise seed, oil ..... 766, pars. 626, 568, 661; 767, par. 558
seeds ..... 795, pars. 656, 611, 699
Anklets or cuffs, knit, as manufactures of cotton ..... 416 *b*, 417 *l*
Annatto and extracts of, statutory provisions for ..... 695, pars. 475, 375, 484, 499
and rocoa distinguished ..... 695 *g*
Anodes, nickel, not nickel in sheets ..... 227 *i*
Anthoss oil, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 581
Anthracin, dyes from, statutory provisions for ..... 687, par. 469
Anthracite coal—
less than 92 per cent carbon ..... 594 *a, c, d, f*
statutory provisions for ..... 593 (coal act); 724, pars. 523, 441, 536, 673
(*See* Coal.)
Anthranalic acid not free as benzoic ..... 686 *d*
Anthrax vaccine as medicinal preparation ..... 81 *b*
as vaccine virus ..... 810 *b*

Antifebrin is not acetanilid ..... 45 *c*
Antifriction ball forgings, statutory provision for ..... 173, par. 127
Antimacassar cloth as manufacture of cotton ..... 416 *c*
Antimonsaure a chemical compound ..... 28 *l*
Antimony—
as regulus or metal, statutory provisions for ..... 217, pars. 173, 376, 187, 195
ore, crude sulphite of, statutory provisions for ..... 696, pars. 476, 376, 485, 600
refined or ground, as crude ..... 696 *b*, *c*
percentage in type metal ..... 231 *b*
regulus of, is a product of antimony ..... 217 *d*
sulphide or sulphuret of, a chemical compound ..... 26 *j*
Antipasto, in chief value of fish ..... 322 *a*
Antipyrin—
a coal-tar preparation ..... 45 *a*
an alcoholic medicinal preparation ..... 78 *n*
Antique cannon as manufacture of metal ..... 236 *k*
saddle dutiable as saddlery ..... 645 *b*
Antiquities—
age of, required to be proven ..... 826 *d*
clock held not to be ..... 249 *j*
collections of, one picture frame not ..... 280 *o*
statutory provisions for ..... 826, pars. 426, 524, 669
what is a collection ..... 827 *g*, *m*, *n*, 828 *a*, *b*, *c*, *d*, *e*, *f*
for exhibition, statutory provisions for ..... 820, pars. 702, 688, 759; 821, *sec.* 2509
furniture as ..... 826 *h*, *i*
intended for sale ..... 828 *g*
lace curtains not ..... 450 *d*
not suitable for cabinet collections ..... 277 *p*. 826 *e*, *m*, *n*, 827 *n*
Antiseptic cotton batting as medicinal preparation ..... 81 *c*
dental cement as medicinal preparation ..... 81 *h*
Antitoxin not free as vaccine virus ..... 82 *m*, *n*, 810 *a*
Anvils, iron or steel, statutory provisions for ..... 197, pars. 142, 128, 155, 163
steel, mineral anvils as ..... 197 *e*
Apatite, ground, as manure substance ..... 747 *a*
statutory provisions for ..... 696, pars. 477, 377, 486, 597
Apolysin as medicinal preparation ..... 78 *g*
Apomorphia, muriate of ..... 84 *g*
Apparatus, philosophical and scientific ..... 777, par. 638; 778, pars. 585, 677, 759, 475
Apparel. (*See* Wearing apparel.)
Appeals—
customs, appellant bound by statement of errors ..... 1025 *i*
assignments of error, general are ineffective ..... 1028 *f*, 1032 *e*
rulings on ..... 1028 *c*, *e*, *f*, 1030 *f*, 1032 *e*
claim inadmissible unless in protest ..... 1028 *c*
evidence, acknowledgments, etc ..... 1029 *b*, *e*, 1031 *b*
on, not produced before Board ..... 1027 *l*, 1028 *a*, *b*, *d*, 1029 *c*, 1030 *b*, *c*, *h*, 1031 *b*, *c*, *d*, 1032 *g*
right to offer ..... 978 *h*, 1023 *i*
taken before Board is competent ..... 1021, sec. 15: 1025 *e*, *g*
findings of fact by Board ..... 1026 (*d*) to (*l*), 1027 (*a*) to (*k*), 1029 *f*, *g*, 1030 *a*
importer must affirmatively prove contention ..... 1025 *h*, 1031 *a*
loss of evidence, presumptions ..... 1029 *g*
returns in suits ..... 1024 *g*, *h*, 1025 *a*, *b*, *c*, *d*
statutory provisions for ..... 1021, *sec.* 15
30-day rule, when inapplicable ..... 1032 *a*
from decision of collector, statutory provisions for ..... 940, *sec.* 13; 970, *sec.* 14
from General Appraisers, authority of Secretary not required ..... 1026 *a*
to circuit court, how taken, statutory provisions ..... 1021, sec. 15
to General Appraisers, burden of proof ..... 978 *i*
testimony on ..... 978 *e*, *g*
to Secretary, authority of Assistant Secretaries ..... 1125 *g*
for refund of duties ..... 1103 *e*, *f*, 1104 *g*, *h*, *i*, *j*, *k*, 1105 *a*, 1108 *a*, *b*
rulings not to be reversed ..... 1108 *i*, 1125 *e*
(*See* Board of General Appraisers; Courts.)
Appetit-sild. (*See* Fish.)
Apple stocks, cuttings or seedlings, statutory provisions for ..... 311, par. 252

Apples—
candied, as fruits preserved ... 335 *h*
canned, are prepared ... 331 *f*
sorb apples as ... 329 *h*
statutory provisions for ... 329, pars. 262, 213, 297, 298
Application for review by court, statutory provisions for ... 1021, sec. 15
Appliquéd—
articles, fabrics with cord sewn on ... 528 *c, d*
figures glued on ... 432 *h*, 434 *a*
scope of provision for ... 636 *e*
statutory provisions for ... 431, par. 339; 524, par. 390
gimps as metal articles ... 247 *l*
goods not dutiable as embroidered ... 538 *c, d*
(*See* specific Material.)
Apportionment. (*See* Charges.)
Appraisement—
addition for foreign tax a question of ... 929 *h*, 930 *a*
amendment of, illegal ... 940 *a*
by adding percentage or disallowing discount, not illegal ... 942 *b*, 944 *c*, 945 *g*, 948 *f, g, h*
can not be recalled after completion ... 940 *a*, 947 *d*
charges, ascertainment of ... 1046 *g*, 1048 *e*
collector has no authority to make ... 942 *f*, 947 *g, h*, 956 *h, l*
currency value. (*See* Currency.)
damaged goods ... 1065 *d, g, h, j, k*, 1066 *a, b, c, g*
dutiable value determined by ... 963 *m*
effect of failure to examine legal percentage of goods ... 955 *k*, 959 *e g*, 960 *f, h*, 961 *a, e*
examination of goods indispensable ... 960 *a*
finality of ... 943 *a*, 944 *h*, 946 *m*, 954 *g, h*, 955 *b, c*, 970 *e*
effect of illegality in procedure ... 943 *b, f*, 944 *f*, 949 *d*, 955 *n*
framed paintings ... 989 *b*
illegal if importer not notified of advanced ... 927 *e*, 945 *a, b, c, d, e*, 946 *o*
reliquidation in event of ... 943 *f*
reviewable on protest ... 940 *d*, 943 *b, f*, 944 *f, g*, 949 *d*, 955 *n*, 967 *b*, 1005 *d*, 1051 *h*
illegal, without samples ... 943 *f*, 949 *h*, 950 *d*
illegality may be proved by appraiser ... 1147 *g, h, i, j*
injunction against sending goods out of district ... 943 *d*, 958 *c, d*
irregular, cured by valid reappraisement ... 950 *b*, 955 *k*
none without entry of goods ... 968 *e*
not tried as a judicial proceeding ... 961 *f*, 969 *h*
perfunctory, disapproved ... 929 *d*, 930 *f*, 945 *f*
presumption of correctness ... 1058 *i*
principal market a question of ... 953 *k*, 940 *d*, 944 *i*, 962 *i*, 964 *j*, 965 *a, b, c*
prior appraisals not binding ... 958 *b*
protest, when proper remedy ... 940 *d*, 943 *b, f*, 944 *f, g*, 955 *n*, 956 *g*, 957 *h*, 967 *b*
restricted to unit price ... 595 *a*, 943 *q*
to valuation of merchandise ... 957 *d*
sending goods to New York for ... 943 *d, e*, 958 *c, d*
under section 11, Customs Administrative Act ... 941 *c*
value found on, conclusive, though invoice fraudulent ... 1046 *f*
weighing as part of ... 942 *d*
not part of ... 595 *a*, 942 *c*, 943 *g*, 957 *d*, 1123 *b*
weight of packages not part of ... 933 *e, f*, 1055 *f*
(*See* Reappraisement; Value.)
Appraisers—
and assistant appraisers, duties of, statutory provisions for ... 939, secs. 10, 11; 940, sec. 13
as judicial officers ... 954 *e*
decision by majority binding ... 958 *a*
discretion in inquiries ... 959 *a*
may be questioned as to actions on appraisement ... 1147 *g, h, i, j*
may not be questioned as to actions on appraisement ... 946 *m*, 948 *f*, 953 *c*, 956 *d*
may not return at lower than entered or invoice value ... 942 *a*
measurement of goods by ... 941 *d*
neglect of, not to affect importer's rights ... 703 *b*
return of, as evidence of character of goods ... 941 *c*, 954 *e*
Secretary can not direct judgment of ... 1055 *b*
should ascertain exact market value ... 929 *d*, 930 *f*
market value, "reasonable ways and means" ... 940 *b*, 957 *f*, 958 *j, k*, 959 *a*
statutory provisions ... 939, secs. 10, 11
(*See* Appraisement; Reappraisement; Value.)

Appraising officers, duties of, statutory provisions for ..... 939, secs. 10, 11
Apricot kernels as crude drug ..... 733 *f*, 735 *p*
as nuts ..... 344 *b*, *e*
Aprons as wearing apparel ..... 400 *p*, *q*, 445 *a*
Arabic cooling compound ..... 71 *i*, 854 *j*
Architectural drawings as works of art ..... 823 *d*
portfolios. (*See* Books.)
Argal. (*See* Argols.)
Argentine as manufactures of cotton and gelatin ..... 417 *m*
unmanufactured, statutory provisions for ..... 217, pars. 174, 158, 188; 218, par. 185
Argols, crude, over 90 per cent hitartrate ..... 35 *c*
statutory provisions for ..... 35, pars. 6, 380, 487, 519
Aristol as medicinal preparation ..... 83 *n*
Armor cloth as manufacture of metal ..... 257 *h*
Arms, side. (*See* Side arms.)
Aromatic seeds, statutory provisions for ..... 50, pars. 20, 16½; 51, pars. 24, 94; 732, pars. 548, 470, 560, 636
Arp's pepsin hitters, proprietary ..... 80 *g*
Arrack, statutory provisions for ..... 359, pars. 292, 240; 360, pars. 332, 313
Arrasene dutiable as silk thread ..... 517 *a*
Arrival—
held to mean entry ..... 894 *f*, 895 *a*
necessary to constitute importation ..... 6 *c*
Arrowroot—
starch dutiable as starch ..... 353 *d*, *k*, 354 *a*, *f*
not arrowroot in natural state ..... 696 *e*, *f*, *g*
statutory provisions for ..... 696, pars. 478, 381, 488, 644
Arseniate of aniline, statutory provisions for ..... 696, par. 480; 697, pars. 383, 490, 602
of soda. (*See* Soda.)
Arsenic—
acid, statutory provision for ..... 686, par. 464
metallic, statutory provision for ..... 726, par. 610
statutory provisions for ..... 696, pars. 479, 382, 489, 599
sulphide of, statutory provisions for ..... 696, pars. 479, 382, 489, 601
Arsenious acid, statutory provision for ..... 686, par. 464
Art educational stops ..... 697, pars. 481, 384, 491
squares, carpet, statutory provisions for ..... 513, pars. 382, 296, 408, 378
works of, by American artists, statutory provisions for ..... 821, pars. 703, 686, 757; 822, par. 819
church altars as ..... 823 *a*, *g*, 824 *e*, 825 *c*, *d*
commercial firm not an "association" ..... 820 *b*
copies may be ..... 822 *i*
embroidered banners as ..... 824 *f*
etchings held to be ..... 822 *g*
for exhibition, statutory provisions for ..... 819, pars. 701, 687, 758, sec. 2508; 820, pars. 702, 688, 759; 821, sec. 2509
for presentation, statutory provisions for ..... 821, pars. 703, 686, 757; 822, par. 819
monument held not to be ..... 162 *a*
sanctuary lamp not ..... 822 *f*
scope of tariff provisions for ..... 154 *f*
slightly sculptured monument not ..... 823 *f*
stained glass windows not ..... 821 *a*
utilitarian articles as ..... 822 *i*
what are included in ..... 154 *f*, 155 *a*
woodwork for college chapel as ..... 823 *c*
Article, tariff meaning of ..... 1070 *h*
(*See* Construction.)
Articles, nonenumerated manufactured, statutory provisions for ..... 840, secs. 6, 3, 4, 2513
unmanufactured, statutory provisions for ..... 840, secs. 6, 3, 4, 2513
Artificial—
alizarin, definition of ..... 40 *i*, 688 *c*, *d*
Christmas trees as toys ..... 601 *i*
cork, statutory provisions for ..... 596, pars. 416, 319, 434, 422
essential oils as chemical compounds ..... 32 *e*
eyes as colored glass ..... 126 *e*, 127 *l*
as manufactures of paste ..... 145 *k*, 146 *g*, *n*
feathers, statutory provisions for ..... 609, pars. 425, 328, 443; 610, par. 429
flowers, china, as decorated china ..... 106 *c*
containing paper-box ..... 614 *c*
definition of ..... 612 *o*

Artificial—Continued.
flowers, for dresses ..... 612 *d*
glass or jet, as artificial flowers ..... 614 *b*
metal wreaths not ..... 261 *b*
not like any natural flowers ..... 611 *c*
statutory provisions for ..... 609, pars. 425, 328, 443; 610, par. 429
tubing for, not dutiable as ..... 421 *k*
fruits, cotton ornaments as ..... 610 *c, d*
earthenware, as decorated earthenware ..... 109 *c*, 611 *b*
glass, as manufactures of glass ..... 150 *i, p*
made of soap, as artificial fruit ..... 88 *a*, 611 *a*
as soap ..... 87 *d*
not toys ..... 610 *h*
statutory provisions for ..... 609, pars. 425, 328
grains, statutory provisions for ..... 609, pars. 425, 328
horsehair as nonenumerated article ..... 854 *bb*
braids as similar to silk braids ..... 628 *i, k*
hats as similar to silk hats ..... 628 *i, j*
leaves as artificial flowers ..... 613 *a*
as manufactures of paper ..... 574 *e*, 576 *f*, 677 *c*
not artificial flowers, or parts of ..... 422 *b*, 612 *r*, 613 *c, d*
statutory provisions for ..... 609, pars. 425, 328
musk as chemical compound ..... 28 *g*
rubies. (*See* Reconstructed rubies.)
silk as pyroxylin article ..... 49 *l*
thread as article of collodion ..... 50 *f*
yarn as similar to silk yarn ..... 515 *c, d*, 516 *e, g*
held similar to cotton yarn ..... 616 *d*
stone bath tubs ..... 113 *a*
teeth as manufactures of spar ..... 163 *g*
as nonenumerated articles ..... 111 *e*
(*See* Synthetic.)
Artists'—
canvas as flax-woven fabrics ..... 458 *f*
colors in cakes, Chinese white not ..... 70 *f*
in tubes, various ..... 74 *p, q*
statutory provisions for ..... 71, pars. 58, 61
combination pens and penholders ..... 245 *b*
proofs, statutory provision for ..... 667, par. 575
(*See* American artists; Colors.)
Asafetida, statutory provision for ..... 708, pars. 486, 391, 497, 520
Asbestos—
fiber as unmanufactured ..... 708 *e, f, g*
manufactured, statutory provision for ..... 645, par. 39
manufactures of, statutory provisions for ..... 645, pars. 448, 351, 459
unmanufactured, statutory provisions for ..... 708, pars. 484, 388, 494, 598
Ash—
bone ash, statutory provisions for ..... 712, pars. 499, 408, 511, 503
hoops as manufactures of wood ..... 276 *l*
is not a cabinet wood ..... 267 *h*
soda. (*See* Soda ash.)
Ashes—
beet-root, statutory provisions for ..... 708, pars. 485, 389, 495, 593
wood, and lye of, statutory provisions for ..... 708, pars. 485, 389, 495, 593
Asphalt—
epuree, as crude ..... 99 *i*
as nonenumerated article ..... 841 *e, f, g*
limestone rock ..... 99 *b*
mastic a crude mineral ..... 100 *o*
as nonenumerated article ..... 841 *d*
not crude ..... 99 *a, c*, 100 *f*
statutory provisions for ..... 98, par. 93
Asphaltum—
cells as nonenumerated articles ..... 840 *d*
dried, as crued ..... 99 *h*
statutory provisions for ..... 98, pars. 93, 390, 496; 99, par. 643
Syrian, as crude ..... 100 *g, h*
not crude ..... 100 *e*

Aspic oil, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 560
Assaying—
lead ore, commercial method obligatory ..... 224 *a, b*
method prescribed ..... 222 *c*, 223 *h*
sulphur ore, method of ..... 167 *f*
Assessment of duty. (*See* Value.)
Assyrian stone slab as a manuscript ..... 756 *e*
Astrakhan trimmings as trimmings ..... 489 *h, i*, 508 *k*
Astrakhans as manufactures of worsted ..... 490 *e*
not pile fabrics ..... 486 *k, l*
Atomizers as cut glass ..... 127 *k*
glass chief value ..... 246 *j*
metal chief value ..... 238 *n*
Attachment, goods in customs custody not subject to ..... 10 *a, b*
Attar of roses. (*See* Ottar of roses.)
Aubusson—
carpets, statutory provisions for ..... 509, pars. 372, 287, 399, 369
rugs, statutory provisions for ..... 511, par. 379
Aurine or coraline a coal-tar color ..... 39 *f*
Aurolene a coal-tar color ..... 44 *g*
Autograph albums, statutory provisions for ..... 570, pars. 404, 308, 420
Automatic figures not toys ..... 236 *c*, 244 *h*
pencils not toys ..... 600 *m*
Automobile—
as household effect ..... 719 *b, c, d, e, f*
coat, fur and wool, as wool-wearing apparel ..... 501 *k*
pins, when jewelry ..... 623 *d*
repaired abroad ..... 719 *d, f*
veils, material for, as veiling ..... 529 *h*
with tires therefor, as an entirety ..... 241 *i*
Average value—
assorted shirts and drawers at one price ..... 400 *o*, 941 *a, b*
goods invoiced at ..... 932 *f*, 941 *a, b*
protest on ..... 985 *g*
mixed goods paying same rate of duty ..... 1090 *f*
pineapples of different values ..... 333 *e*
wools changed in condition ..... 1090 *e*
Axle bars, blanks, and forgings, statutory provisions for ..... 197 par. 143; 198, pars. 127, 154, 166
Axles—
and parts of, statutory provisions for ..... 197, par. 143; 198, pars. 127, 154, 166
bicycle axles held to be ..... 198 *a*
commercial understanding ..... 198 *f*
fitted in wheels, statutory provisions for ..... 197, par. 143; 198, pars. 127, 154
iron grindstone shafts are not ..... 244 *m*
Axminster—
carpets, statutory provisions for ..... 509, pars. 372, 287, 399, 369
rugs, statutory provisions for ..... 511, par. 379
Azaleas as plants for forcing ..... 310, *e, f, g*
statutory provisions for ..... 310, pars. 251, 234½, 666
Azo paranitranilin a coal-tar color ..... 40 *e*
Azophar red a coal-tar color ..... 43 *a*

B.

Babbitt metal dutiable as a manufacture of metal ..... 235 *c*, 243 *e*
Baby-carriage robes not wearing apparel ..... 484 *g*
Bacon, statutory provisions for ..... 344, pars. 273, 310, 254
with soy sauce, dutiable as bacon ..... 344 *f*
Bag cloth, for packing hams, as burlaps ..... 453 *d*
Bagatelle balls, statutory provisions for ..... 596, pars. 417, 320, 435, 424
Baggage. (*See* Personal effects.)
Bagging, fine texture, not bagging for cotton ..... 452 *e, f*, 455 *b*
flax, hemp, etc., statutory provision for ..... 454, par. 342
for cotton, jute bagging as ..... 455 *c, d*, 456 *a, b, d*
meaning of phrase ..... 452 *c*
pieces for patching ..... 455 *d*
statutory provisions for ..... 455, pars. 344, 392½, 366, 343

Bagging, not ordinarily used for cotton ..... 452 *c, e*
old gunny, as waste ..... 682 *b, d, g*, 684 *e, g*
twilled jute cloth not ..... 463 *d*
waste, as paper stock ..... 774 *j*
as rags ..... 790 *c, d*
for paper stock, statutory provisions for ..... 773, pars. 632, 577, 670, 754
not rags ..... 790 *b*
Bags, alleged American, failure of proof ..... 701 *h, i, j*, 705 *d*
American and foreign mixed ..... 700 *d, e, f, g*
exported and returned, drawback goods ..... 884 *b*
statutory provisions for .. 698, pars. 483, 387; 699, pars. 493, 649
and bagging, statutory provisions for ..... 454, par. 342
for grain, statutory provisions for ..... 454, pars. 424½, 365
foreign, repaired in United States ..... 702 *h*, 704 *e, f*, 705 *b*
hand, side and bandkerchief, not jewelry ..... 239 *c*
jute, statutory provisions for ..... 453, par. 343; 454, par. 342
leased for export, no drawback ..... 886 *b*
netting, as manufactures of jute ..... 462 *g*
old gunny, for paper stock, statutory provisions for ..... 773, pars. 632, 577, 670, 754
paper, as manufactures of paper ..... 552 *a*, 566 *l, m*, 573 *d, e*
distinguished from envelopes ..... 575 *a*
salt, coal, etc., not free as grain bags ..... 463 *c*
Bains savonneaux as toilet preparation ..... 86 *i*
Balata a variety of india rubber ..... 649 *i*, 751 *b, c*
and cotton belting as manufactures of india rubber ..... 649 *k*
Ball and socket joints not structural iron ..... 172 *d*
clay as unwrought ..... 100 *b*
forgings, antifriction, statutory provision for ..... 173, par. 127
mill plates as steel plates ..... 184 *b*
Ballast dutiable if entered at a value ..... 946 *p*
Ballot marbles not toy marbles ..... 603 *r*
Balls, billiard, etc., statutory provisions for ..... 596, pars. 417, 320, 435, 424
china, for signs, not toys ..... 106 *l*
hollow glass, containing miniature ship, not toys ..... 161 *m*
Balm of Gilead, statutory provisions for ..... 708, pars. 487, 393, 498, 500
Balmorals, statutory provisions for ..... 500, pars. 363, 366
Balsamic elixir, alcoholic ..... 80 *a*
Balsams, not edible, advanced, statutory provisions for ..... 50, pars. 20, 16½; 51, pars. 24, 94
crude, statutory provisions for ..... 732, pars. 548, 470, 560, 636
Bamboo articles as wood ..... 277 *l*
fiber cloth as manufactures of vegetable fiber ..... 463 *i*
screens as manufactures of wood ..... 280 *b, c, d, e, f, n*
shoots as prepared vegetables ..... 306 *c*
splints, dressed, as manufactured ..... 279 *w*
split, stained, or dyed, not manufactured ..... 276 *b, c*
splits as nonenumerated articles ..... 842 *h*
as unmanufactured ..... 817 *f*
sticks as unmanufactured ..... 267 *b*, 817 *g*, 818 *a, b, e*
unmanufactured, statutory provisions for ..... 816, pars. 700, 684; 817, pars. 756, 647
Bananas, dried, as edible fruit, dried ..... 330 *d, g*, 740 *b, f*
Band iron, galvanized or coated, statutory provisions for ..... 178, pars. 132, 119, 143
partly manufactured, statutory provisions for ..... 176, pars. 129, 140
statutory provisions for ..... 174, pars. 128, 116; 175, pars. 140, 154
leather. (*See* Bend leather.)
steel, galvanized or coated, statutory provisions for ..... 178, pars. 132, 119, 143
statutory provisions for ..... 174, pars. 128, 116; 175, par. 140
(*See* Saws; Steel.)
Bandannas in the piece as wearing apparel ..... 400 *j*
Bandings, cotton or other vegetable fiber, statutory provisions for ..... 409, par. 320
silk, statutory provisions for ..... 523, par. 389
woolen, statutory provisions for ..... 506, pars. 371, 286, 398; 507, par. 368
Bands—
cotton, as trimmings ..... 442 *m*
hemstitched, as trimmings ..... 447 *c*
or other vegetable fiber, statutory provisions for ..... 431, par. 339
twisted, as banding ..... 410 *e*
hat, statutory provisions for ..... 523, par. 389

Bands—Continued.
or strips for band saws, steel strips as ..... 175 *a*
steel, for band saws, statutory provisions for ..... 174, par. 128
Banner for benevolent society not free ..... 781 *a*
Baptismal fonts for churches ..... 161 *k*, 792 *b*, *e*
Bar iron identical with iron bars ..... 169 *d*
statutory provisions for ..... 169, pars. 123, 112, 135, 148
Barb needles as metal articles ..... 236 *g*
Barbedienne bronzes not professional productions ..... 248 *q*, 675 *e*
Bareges not veilings ..... 482 *a*
Barium binoxide a chemical compound ..... 31 *m*
dioxide a chemical salt ..... 27 *i*
not manufactured baryta ..... 64 *d*
sulphate as artificial sulphate of barytes ..... 65 *c*
Bark, extract of, not quebracho ..... 55 *c*
flattened by hammering not manufacture of wood ..... 275 *n*
tree, as nonenumerated article ..... 854 *z*
Barks, cinchona, statutory provisions for ..... 708, pars. 488, 394; 709, pars. 499, 521
extracts of, for dyeing or tanning, statutory provisions for ..... 54, pars. 22, 18, 26, 20
not edible, advanced, statutory provisions for ..... 50, pars. 20, 16½; 51, pars. 24, 94
not edible, crude, statutory provisions for ..... 732, pars. 548, 470, 560, 636
Bar-le-duc jelly dutiable as jelly ..... 333 *b*
Barley—
malt, statutory provisions for ..... 300, pars. 224, 191, 253, 262
pearled, patent, or hulled, statutory provisions for ..... 300, pars. 225, 191, 254, 261
statutory provisions for ..... 300, pars. 223, 191, 252, 260
Barometers as philosophical instruments ..... 783 *j*, *k*, *p*
pocket, not toys ..... 243 *d*
tubes for, not chemical glassware ..... 130 *a*
Barrel buttons, statutory provisions for ..... 506, pars. 371, 286, 398; 507, par. 368
hoops, iron or steel, statutory provisions for ..... 174, par. 128; 175, par. 140
Barrels, American, returned, statutory provisions for ..... 698, pars. 483, 387; 699, pars. 493, 649, 648
containing oranges, lemons, etc., statutory provisions for ..... 270, pars. 205, 216, 301
empty, statutory provisions for ..... 269, pars. 204, 180, 228, 231
exported empty, returned filled ..... 708 *a*, *b*
made from American staves, statutory provisions for ..... 698, pars. 483, 387; 699, pars. 493, 649
shotgun. (*See* Shotguns.)
Bars. (*See* Axle bars; Railway bars; Steel.)
Baryta, carbonate of, statutory provisions for ..... 709, pars. 489, 395, 500, 603
coated paper not surface-coated ..... 551 *a*
ground baryta of, as nonenumerated article ..... 843 *m*
sulphate of, statutory provisions for ..... 64, pars. 44, 37, 395, 49, 40, 41
Barytes and barytes earth, manufactured, statutory provisions for ..... 64, pars. 44, 37, 49, 41
unmanufactured, statutory provisions for ..... 64, pars. 44, 395, 49, 40
artificial sulphate of, statutory provisions for ..... 65, pars. 46, 39, 51
Base bullion dutiable on weight of lead ..... 224 *e*
in bars (1894) ..... 223 *c*
statutory provisions for ..... 224, par. 182
Base for pigment not dutiable as pigment ..... 99 *f*
Basic photographic paper, statutory provisions for ..... 550, par. 398
slag, a specific provision ..... 167 *a*
statutory provisions for ..... 166, par. 121
Basils, New Zealand, as skins for morocco ..... 637 *e*
Baskets, chip, straw, willow, and wood ..... 274 *h*
osier or willow, statutory provisions for ..... 272, par. 395
willow chip, as manufactures of willow ..... 272, *e*, *f*
Bas-reliefs are not statuary ..... 669 *g*, 670 *c*, 674 *k*, 675 *m*
Basswood lumber. (*See* Lumber.)
Bast as a fibrous vegetable substance ..... 744 *i*
matting as nonenumerated article ..... 841 *n*
patent as nonenumerated article ..... 848 *m*
Bath brick as article of earthy substance ..... 112 *n*, *o*
as nonenumerated article ..... 841 *o*
not dutiable as brick ..... 94 *c*
Bathing trunks not drawers ..... 401 *a*
Batiste as cloth of cotton and silk ..... 392 *b*
as manufactures of flax ..... 462 *h*

Battenberg braid as lace articles ..... 433 *f*
sets as imitation lace ..... 438 *c*
rings not embroideries ..... 413 *f*
Bauxite, hydrate of alumina as ..... 34, par. 4 34 *l*, *m*
or beauxite, statutory provisions for ..... 98, pars. 93, 396, 501; 99, par. 604
Bay rum, leakage, and mode of packing ..... 363 *a*
or bay water, statutory provisions for ..... 362, pars. 294, 242; 363, pars. 334, 315
Beacon ale not similar to ale or beer ..... 370 *a*
Bead—
covers for electric lights as manufactures of glass ..... 148 *h*
embroidered cases as embroidered articles ..... 450 *j*
not beaded ornaments ..... 423 *c*
necklaces as manufactures of glass ..... 151 *j*, *k*, *l*
trimmings as manufactures of jet ..... 163 *l*
Beaded—
articles, statutory provisions for ..... 577, par. 408
under act of 1890 ..... 247 *g*, *h*, *i*, *j*, *k*
bags as beaded articles ..... 579 *m*, 580 *g*
bonnet forms as manufactures of glass ..... 150 *e*
curtains as manufactures of glass ..... 148 *c*
as manufactures of shell ..... 657 *b*
bamboo and beads ..... 275 *l*, *m*
beads made from nuts ..... 579 *e*
rice beads ..... 577 *i*, 580 *i*
when beaded articles ..... 579 *f*
embroideries, statutory provisions for ..... 577, par. 408
fabrics, statutory provisions for ..... 577, par. 408
feathers not beaded articles ..... 578 *j*
galloons, statutory provisions for ..... 577, par. 408
gimps as manufactures of glass ..... 149 *j*
lace dutiable as lace ..... 529 *k*, 530 *a*, *b*, *c*, *k*, *p*
laces, statutory provisions for ..... 577, par. 408
net lace as beaded trimming ..... 581 *f*, *g*
nets, statutory provisions for ..... 577, par. 408
netting as beaded lace, etc ..... 529 *k*, 530 *a*, *b*, *c*, *k*, *p*
nettings, statutory provisions for ..... 577, par. 408
ornaments, statutory provisions for ..... 577, par. 408
silk goods, statutory provisions for ..... 524, par. 390; 525, par. 301
trimmings as bead ornaments ..... 582 *h*, *i*
as manufactures of glass ..... 149 *n*, 150 *a*, *b*, *c*, *d*
statutory provisions for ..... 577, par. 408
wearing apparel, a specific designation ..... 579 *i*
statutory provisions for ..... 577, par. 408
woolen articles, statutory provisions for ..... 506, par. 371
Beading—
black silk, not lace ..... 539 *g*
cotton, as trimming ..... 442 *j*
Beads—
agate eyelets as ..... 582 *f*
assorted, as not strung ..... 579 *d*
colored glass disks not ..... 582 *b*
definitions of ..... 577 *i*, 581 *b*, *c*, *j*, *k*, *l*
dough and metal, as manufactures of paste ..... 155 *g*
drilled glass articles ..... 579 *a*, *b*, *c*, *j*, 581 *i*
emerald, as precious stones cut ..... 626 *i*
glass balls not ..... 127 *m*
metal lined, as metal articles ..... 246 *n*
pendants not ..... 125 *i*
large white, as manufactures of glass ..... 149 *i*
nail-heads as ornaments ..... 582 *g*
odd-shaped articles as ..... 581 *c*, *i*, *l*
semiprecious stones as ..... 578 *d*
statutory provisions for ..... 577, pars. 408, 99, 445, 396, 640
strung, as beaded articles ..... 578 *b*, *c*, *e*
as manufactures of component material ..... 149 *b*, *d*, *m*, 153 *l*, 154 *b*, 237 *j*, 578 *h*, 579 *n*, *o*, 580 *a*, *b*, *d*, *e*, *h*, 632 *j*
held to be beads not strung ..... 580 *c*
seeds held not to be ..... 579 *h*

Beads—Continued.
wax and glass components ..... 580 *j*
as glass articles ..... 129 *g*
Beams, iron or steel, statutory provisions for ..... 171, pars. 125, 113, 137; 172, par. 178
Bean cake, bean stick, bean flour ..... 305 *a*, *i*, *j*, *k*, 308 *b*, *c*, 307 *n*
flour as nonenumerated article ..... 854 *g*
not a starch ..... 353 *g*
stick as nonenumerated article ..... 843 *f*, 854 *c*
Beans—
black-eyed, held dutiable as pease ..... 304 *e*
castor, statutory provisions for ..... 315, pars. 254, 205, 284
held to be prepared ..... 305 *c*, 307 *g*
not edible, advanced, statutory provisions for ..... 50, pars. 20, 16½; 51, pars. 24, 94
crude, statutory provisions for ..... 732, pars. 548, 470, 560, 636
ordinary, are vegetables ..... 319 *p*, *q*
prepared or preserved, statutory provisions for ..... 304, pars. 241, 198, 271
statutory provisions for ..... 304, pars. 240, 197, 270
string beans dutiable as ..... 304 *f*
tonka, statutory provisions for ..... 809, pars. 685, 656, 739, 808
white, are not seeds ..... 319 *r*
Beauxite. (*See* Bauxite.)
Beaver tails as dressed furs ..... 615 *i*
Bebeirine sulphate as medicinal preparation 780
Beche de mer. (*See* Fish.)
Bed—
downs, statutory provisions for ..... 609, pars. 477, 567; 610, par. 650
feathers, statutory provisions for ..... 609, pars. 477, 567; 610, par. 650
sets, frilled or ruffled, not webbings ..... 416 *f*
lace, statutory provisions for ..... 431, par. 339; 450, par. 340
sides, carpets, statutory provisions for ..... 513, pars. 382, 296, 408, 378
Bedstead mounts, tubes, etc., not furniture ..... 257 *i*, *j*, 281 *a*
Beef—
jerked, as prepared meat ..... 345 *b*
statutory provisions for ..... 344, pars. 274, 224½, 311, 253
Beer—
allowance for leakage not forbidden ..... 370 *d*, *e*
coloring, burnt starch not ..... 355 *g*
statutory provisions for ..... 50, pars. 18, 16, 22
ginger, statutory provisions for ..... 373, pars. 300, 248, 340; 374, par. 317
is not spirituous liquor ..... 1071 *e*
mats, pulp, not printed matter ..... 566 *d*, 619 *c*
statutory provisions for ..... 369, pars. 297, 245, 337, 316
weiss, as malt extract ..... 371 *c*
Beeswax, statutory provisions for ..... 709, pars. 490, 397, 502, 2
Beet—
root ashes, statutory provisions for ..... 708, pars. 485, 389, 495, 593
sugar machinery, statutory provisions for ..... 283, par. 237
seeds, statutory provisions for ..... 795, pars. 656, 611, 699, 778
sugar-schedule provisions apply to ..... 286 *b*
Beets—
held to be prepared ..... 305 *b*, *d*
sugar, dutiable as vegetables ..... 318 *h*, 319 *a*
Belladonna leaves in alcohol ..... 24 *c*
plasters as medicinal preparations ..... 83 *q*
Bells and bell metal, broken, statutory provisions for ..... 709, pars. 492, 398, 503, 615
small metal, as toys ..... 600 *j*
Belting—
balata and cotton, as manufactures of india rubber ..... 649 *k*
leather, statutory provisions for ..... 635, par. 438; 636, pars. 340, 455, 460
Beltings—
cotton, as manufactures of cotton ..... 416 *d*, *e*
or other vegetable fiber, statutory provisions for ..... 409, par. 320
metal thread and cotton, not cotton beltings ..... 410 *i*
silk, as in part of silk ..... 524 *c*
silk, statutory provisions for ..... 523, pars. 389, 300, 412
steel-riveted silk, as silk belting ..... 524 *a*
woolen, statutory provisions for ..... 506, pars. 371, 286, 398; 507, par. 368

Belts—
are wearing apparel ..... 582 *k*, 580 *f*
collodion, as articles of collodion ..... 49 *o*
endless, of wool, statutory provisions for ..... 482, par. 379
silk, india rubber, and metal, as silk wearing apparel ..... 529 *f*, *g*
Bend leather, statutory provisions for ..... 635, par. 438; 636, pars. 340, 456, 460
Benedictine as a spirituous beverage ..... 361 *j*, *o*
Bengalines not dress goods ..... 539 *a c*
silk and wool, as wool dress goods ..... 496 *j*
Benzaldehyd, cinnamic and anthranalic acid not ..... 22 *a*, 41 *c*, 726 *b*
statutory provisions for ..... 725, par. 524
Benzidin base free as benzidin ..... 726 *a*
statutory provisions for ..... 725, par. 524
Benzine soap not alizarin assistant ..... 87 *i*
Benzoic acid, statutory provisions for ..... 686, par. 464
Benzol—
a coal-tar preparation ..... 42 *n*
statutory provisions for ..... 725, pars. 524, 81
Benzonaphthol as medicinal preparation ..... 78 *g*
Benzosal as coal-tar preparation ..... 45 *a*
Benzyl chloride, statutory provisions for ..... 725, par. 524
Berberine crystals as medicinal preparation ..... 78 *p*
Bergamot oil, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 561
Berlin blue. (*See* Blue.)
rugs, statutory provisions for ..... 611, pars. 379, 287, 399
Berries—
cranberries, statutory provisions for ..... 329, par. 262
dried, n. s. p. f., statutory provisions for ..... 739, par. 559
edible, dried or prepared, statutory provisions for ..... 329, par. 262
natural condition, statutory provisions for ..... 329, par. 262
green, n. s. p. f., statutory provisions for ..... 739, par. 559
juniper and elder, extract of ..... 79 *n*
not edible, advanced, statutory provisions for ..... 50, pars. 20, 16½; 51, pars. 24, 94
crude, statutory provisions for ..... 732, pars. 518, 470, 560, 636
ripe, n. s. p. f., statutory provisions for ..... 739, par. 559
(See also specific varieties.)
Berry jam not dutiable as berries ..... 331 *a*, 335 *f*
Betanaphthol a coal-tar preparation ..... 45 *e*
Betanaphthylamine a coal-tar preparation ..... 45 *g*
Betel—
leaves and nuts as nonenumerated articles ..... 841 *j*
are not vegetables ..... 319 *n*
Beverages. (See specific names.)
Beveling as an ornamentation on glass ..... 123 *l*
Bias dress facings as manufactures of cotton ..... 418 *j*, *k*, *l*
statutory provisions for ..... 402, par. 315
Bibs—
as wearing apparel ..... 399 *n*, 402 *j*
embroidered, as embroideries ..... 445 *g*
Bibulous paper—
books not paper "in forms" ..... 549 *b*
not tissue paper ..... 550 *a*, 563 *d*, *p*
statutory provisions for ..... 548, par. 397
Bicarbonate. (*See* Soda.)
Bichromate. (*See* Potash; Soda.)
Bicycle—
axles dutiable as steel axles ..... 198 *a*
cement dutiable as "other" cement ..... 96 *d*
cranks as steel in forms ..... 186 *l*
frames not tubes ..... 248 *n*
lamp disks as cylinder glass ..... 132 *e*
hose, without feet, not dutiable as hose ..... 398 *b*
lenses not projecting lenses ..... 139 *f*
nuts as steel nuts ..... 213 *a*
saddles as manufactures of leather ..... 659 *p*
as metal articles ..... 243 *i*
screws as metal articles ..... 255 *d*
not wood screws ..... 216 *b*

Bicycle—Continued.
tires as manufactures of rubber ..... 652 *a*
linings for, statutory provisions for ..... 409, pars. 320, 263
tubes dutiable as tubes of steel ..... 203 *i*, *j*; *k*
wheel rims not parts of wheels ..... 217 *c*, 248 *j*, *p*
wheels, hubs for, not hubs for wheels ..... 268 *f*
not railway wheels ..... 217 *b*, 248 *m*
without rims or tires as metal articles ..... 248 *k*, *l*
Bicycles not household effects ..... 720 *a*
not personal effects ..... 811 *d*, 813 *b*, *f*, *g*, *h*
not tools of trade ..... 789 *b*
Billets. (*See* Steel.)
Billiard—
ball blocks as sawed ivory ..... 659 *i*, *k*, 661 *o*, 662 *b*
balls, statutory provisions for ..... 596, pars. 417, 320, 435, 424
chalk as nonenumerated article ..... 841 *k*
in collodion boxes as entirety ..... 48 *d*
statutory provisions for ..... 37, par. 13
surrounds, as mats ..... 665 *b*
Bill of lading, holder of, as consignee, railroad company ..... 910 *c*
statutory provisions for ..... 909, sec. 1
of particulars, common-law actions ..... 1142 *h*, *i*, *j*, *k*, 1143 *a*, *b*, *c*, *d*, *f*, *g*, *h*, *i*, *j*, 1144 *a*, *b*, *c*, *d*, 1145 *a*, *b*, *c*
of sale not an invoice ..... 943 *a*
Binder or binding cloth as manufactures of cotton ..... 416 *g*
Binding twine, statutory provisions for ..... 709, pars. 491, 399, 362
Bindings—
cotton or other vegetable fiber, statutory provisions for ..... 409, par. 320
distinguished from braids ..... 529 *e*
galloons ..... 409 *d*, 439 *f*
narrow fabrics held to be ..... 523 *d*
silk, statutory provisions for ..... 523, pars. 389, 300, 412
skirt, statutory provisions for ..... 402, par. 315
velvets for, as velvet ..... 404 *k*
woolen, statutory provisions for ..... 506, pars. 371, 286, 398; 507, par. 368
Binitrobenzol, statutory provisions for ..... 725, par. 524
Binitrotoluol a chemical compound ..... 34 *c*
a coal-tar preparation ..... 41 *g*, 45 *h*
statutory provisions for ..... 725, par. 524
Birch—
bark canoes as manufactures of wood ..... 275 *j*, 277 *q*
as nonenumerated articles ..... 843 *j*
not a cabinet wood ..... 265 *h*, 266 *h*
Bird cages, diminutive, as toys ..... 598 *k*
Birds—
and land and water fowls, statutory provisions for ..... 710, pars. 494, 401, 505, 653
country of origin; wild or domestic ..... 710 *h*
eggs, statutory provisions for ..... 736, pars. 549, 471, 561
for millinery ornaments, statutory provisions for ..... 609, pars. 425, 328, 443; 610, par. 429
imitation, as feathers ..... 613 *l*
mechanical singing, as musical instruments ..... 666 *j*
not dutiable as animals ..... 299 *f*, 300 *a*, *b*, *c*
skins, feathers attached ..... 612 *a*, *b*, *e*, *j*, *k*, *l*, *m*, 613 *k*
statutory provisions for ..... 609, pars. 425, 400, 504
stuffed, statutory provisions for ..... 709, pars. 493, 504, 652
wiring immaterial ..... 709 *c*
Biscuits as nonenumerated articles ..... 855 *k*
dipped, not confectionery ..... 290 *f*, 291 *d*
Bismuth, statutory provisions for ..... 710, pars. 495, 402, 506, 654
subnitrate of, as medicinal preparation ..... 84 *j*
not free as bismuth ..... 710 *l*
Bisque—
figures not toys ..... 105 *e*
when dolls ..... 603 *d*, *e*, *f*, *l*
magnesia rings as ..... 109 *f*
ware, manufactures of, statutory provisions for ..... 108, pars. 96, 101
statutory provisions for ..... 102, pars. 95, 84, 85, 100, 125, 126
Bisulphate of lime, with lampblack, a chemical compound ..... 31 *n*

Bisulphide of carbon a chemical compound ..... 31 *l*
Bisulphite of potash a chemical salt ..... 33 *a*
Bit covers, rubber, as saddlery ..... 648 *k*
Bits as saddlery ..... 644 *e*
Bitters as medicinal preparations ..... 80 *g*, *h*, *i*, *j*
as spirituous beverages ..... 361 *d*, *e*, *h*, *i*, 362 *c*
containing spirits, statutory provisions for ..... 359, pars. 292, 240; 360, pars. 332, 313
Bitumen damp course as mineral substance ..... 110 *e*
statutory provisions for ..... 98, pars. 93, 390, 496; 99, par. 643
Bituminous coal, statutory provisions for ..... 593, pars. 415, 318½, 432, 417
Black—
bone, ivory, and vegetable, statutory provisions for ..... 65, pars. 47, 40, 52, 88
earthenware teapots as decorated ..... 106 *a*
Frankfort, statutory provisions for ..... 99, par. 479
glass huckles not colored glass ..... 145 *b*
head pins not jewelry ..... 623 *b*
not "colored" glass ..... 124 *b*, *c*, 145 *b*, *d*, 156 *a*
ivory, and lampblack in pans ..... 65 *f*
jute padding not burlaps ..... 463 *e*, *g*, 465 *f*
plush as hatters' plush ..... 517 *f*, 518 *e*
statutory provisions for ..... 680, pars. 461, 593, 469
salts, statutory provisions for ..... 786, pars. 644, 595, 685
taggers iron or steel over 3 cents per pound ..... 255 *m*
steel, a specific provision ..... 178 *c*, *d*
varnish not a color ..... 71 *j*
(*See* Iron; Steel.)
Blacking—
curriers' fat, not grease ..... 36 *c*
harness liquid as ..... 36 *d*
statutory provisions for ..... 36, pars. 7, 9, 11, 397
white cream as ..... 36 *b*
Blackleg vaccine as vaccine virus ..... 810 *b*
Blacksmiths' hammers and sledges, statutory provisions for ..... 198, pars. 144, 129, 156, 165
Bladders—
fish, statutory provisions for ..... 55, pars. 23, 19; 56, par. 515
manufactures of, statutory provisions for ..... 645, pars. 448, 351, 459, 398
unmanufactured, statutory provisions for ..... 710, pars. 496, 403, 507; 711, par. 655
Blanc-fixe, statutory provisions for ..... 65, pars. 46, 39, 51
Blanco as nonenumerated article ..... 99 *e*, 854 *i*
Blank books, statutory provisions for ..... 564, pars. 403, 311, 423
Blankets—
cotton, 6 per cent wool, as in part of wool ..... 493 *a*
horse, as blankets, not saddlery ..... 493 *c*, *d*, *e*
Mexican zarapes as ..... 493 *b*
statutory provisions for ..... 492, pars. 367, 282, 393; 493, par. 363
Blanks. (See specific articles or materials.)
Blasting caps, metal and fulminate ..... 248 *a*
statutory provisions for ..... 609, pars. 424, 327
Blattfiltermasse not dutiable as filtermasse ..... 547 *h*
Blattstitch goods as trimmings ..... 447 *g*
Bleached and unbleached pulp, test for ..... 546 *i*
cotton goods. (*See* Cotton.)
Bleaching powder, statutory provisions for ..... 36, pars. 8, 537, 635, 618
Blind, books and music for, statutory provisions for ..... 714, pars. 502, 411, 513
lace as trimming ..... 447 *k*
Bloater paste as fish ..... 324 *k*, *l*
as sauce ..... 307 *q*
Bloc hyalin, a toilet preparation ..... 82 *a*
Blocks—
gun, rough bewn, statutory provisions for ..... 815, pars. 699, 679, 223, 222
last, wagon, oar, heading, etc., statutory provisions for ..... 267, pars. 200, 679; 268, pars. 223, 222
Blood—
char, dutiable as bone char ..... 36 *e*, *f*
wholly or chiefly of carbon ..... 110 *a*
dried, statutory provisions for ..... 308, pars. 245, 404, 508, 501; 711, pars. 497, 404, 508, 501
Bloodstone as a precious stone ..... 630 *e*, *g*
Blooms, steel. (*See* Steel; Iron.)

Blouse fasteners not pins ..... 248 *s*
Blown—
and pressed glass combined, articles of ..... 147 *g*
glass articles, not toys ..... 126 *d*
glassware must be wholly of blown glass ..... 124 *h*, 127 *h*, 143 *e*, *k*, 144 *k*, 145 *g*, 147 *g*
(*See* Glass.)
Blue—
berries in air-tight cans ..... 330 *j*, 332 *f*, 334 *j*
ripe, as edible berries ..... 329 *f*
billy, dross from burnt pyrites ..... 167 *g*
developer, a coal-tar preparation ..... 45 *i*
fig, statutory provisions for ..... 65, par. 479
gray, not ultramarine ..... 67 *f*
in pans as blues ..... 65 *b*
as ultramarine ..... 67 *g*
print paper, as printing paper ..... 548 *a*
ultramarine, statutory provisions for ..... 67, pars. 52, 43, 55, 85
vitriol, statutory provisions for ..... 36, pars. 9, 405, 12, 51
wash, statutory provisions for ..... 67, pars. 52, 43, 58, 479
Blues—
and lakes distinguished ..... 67 *h*
Berlin and Chinese, statutory provisions for ..... 64, pars. 45, 38; 65, pars. 50, 479
containing ferrocyanide of iron, Prussian blue as ..... 65 *a*
statutory provisions for ..... 64, pars. 45, 38; 65, par. 50
Prussian, statutory provisions for ..... 64, pars. 45, 38; 65, par. 50
Board, bristol and pastel, as drawing paper ..... 560 *b*, *h*, *i*
measure, how computed on sawed lumber ..... 264 *g*
Board of education, apparatus for ..... 779 *h*
Board of General Appraisers—
a judicial tribunal ..... 973 *f*, 975 *f*, *g*, 991 *e*, *f*
all evidence should be produced before ..... 1030 *h*
appeals from, assignments of error ..... 1028 *c*, *e*, *f*, 1030 *f*, 1032 *e*
authority of Secretary not required ..... 1026 *a*
how taken, statutory provisions for ..... 1021, sec. 15
(*See* Appeals.)
applying testimony in one case to other cases ..... 975 *e*, 993 *e*, 1003 *d*
appointment, compensation, employment, etc., statutory provisions for ..... 939, sec. 12
authority exercised through boards of three ..... 1003 *i*
to administer oaths and examine under oath, statutory provisions for ..... 1032, sec. 16
can not be called as witnesses on appeals ..... 1025 *d*
decisions as to value conclusive ..... 921 *g*
by, what to be based on ..... 1025 *f*
finality of ..... 1026 *b*
publication of, statutory provisions for ..... 1033, sec. 18
stand if importer's claim erroneous ..... 1025 *h*, *i*, 1031 *a*
sustained though evidence raises a doubt ..... 43 *b*
failure of importer to offer evidence before, effect of ..... 978 *d*, *e*, 1027 *l*, 1028 *a*, *b*, *d*, 1029 *c*, 1030 *b*, *c*, *h*, 1031 *b*, *c*, *d*, 1032 *g*
findings of fact by ..... 1026 *d*, *e*, *f*, *g*, *h*, *i*, *j*, *k*, *l*, 1027 *a*, *b*, *c*, *d*, *e*, *f*, *g*. *h*, *i*, *j*, *k*, 1029 *f*, *g*, 1030 *a*
jurisdiction, abandonment of damaged merchandise ..... 1064 *g*
articles not "imported merchandise" ..... 993 *g*
as to export bounties ..... 838 *g*, 839 *d*, *i*
as to whether or not an article is "imported merchandise" ..... 971 *a*, *b*, 972 *j*, 976 *i*, 991 *g*, *j*, 992 *a*, *c*, 1002 *b*
claims for shortage ..... 975 *h*
clerical error in invoices ..... 927 *g*, *j*
penalty incurred through ..... 974 *f*, 976 *d*
copy, substitution of, for lost original ..... 975 *g*, 976 *h*
currency reliquidations ..... 899 *a*, *b*, 900 *d*, *e*, 901 *c*, 972 *k*, 974 *b*
date for fixing value of foreign coins ..... 975 *i*, 976 *a*
determination of, by Board ..... 991 *d*, 993 *a*
error in returns of capacity of packages ..... 339 *c*
errors, clerical and other ..... 927 *g*, *j*
exclusive, classification cases ..... 1000 *b*, *f*, *g*
exercised through boards of three ..... 1003 *i*
foreign currency, valuation of ..... 974 *a*, *c*, 976 *b*, *c*
forfeiture proceedings pending on goods ..... 973 *l*, 974 *d*, 992 *e*

Board of General Appraisers—Continued.
jurisdiction, Hawaiian Islands, goods from ... 991 *j*, 992 *c*
merchandise not lawfully entered ... 973 *l*, 974 *d*, 993 *h*, 998 *g*, 1001 *g*
none over charges for unlading officers ... 973 *c*
incurred in forfeiture proceedings ... 973 *c*
claims for drawback ... 352 *c*, 972 *c*
loss in warehouse ... 972 *b*, *c*, *d*, *e*
duties imposed on remission of forfeiture ... 973 *k*
exactions for stamping cigarettes ... 973 *l*
importations of obscene articles ... 973 *j*
mail importations ... 972 *i*
protests against exactions by private parties ... 972 *e*, 996 *j*
head-money tax ... 972 *f*, 994 *j*
suing on a bond ... 971 *j*
tonnage duties ... 973 *h*, 996 *b*
filed prior to August 1, 1890 ... 971 *e*
returns of United States weighers ... 286 *a*, 972 *g*
revenue stamps on entries ... 973 *g*
sea stores ... 973 *a*
tea standards ... 973 *d*, 999 *a*
to reverse its own decision ... 971 *g*
packed package fees ... 1001 *g*
Philippine Islands, goods from ... 991 *g*, 992 *c*, 994 *a*
Porto Rico, protests arising in ... 19 *l*, 975 *b*, 976 *j*
protests against validity of reappraisement ... 976 *f*, *g*, 1016 *h*
involving dutiable valuation ... 976 *e*
relating to light dues ... 975 *c*
reappraisements, how acquired ... 949 *a*, 950 *b*, 951 *a*, 952 *b*
restricted to items appealed ... 950 *c*, 951 *a*
regulations of Secretary, legal validity of ... 974 *g*, 975 *d*
return of capacity made by other than gaugers, etc ... 341 *e*, 342 *j*
theft of goods in part before landing ... 1121 *h*, 1122 *g*
to examine and decide protests and appeals, statutory provisions ... 970, sec. 14
reappraisement appeals, statutory provisions ... 940, sec. 13
vessels assessed for duty ... 995 *b*
repairs to, for duty on ... 997 *a*, 999 *g*
when exclusive ... 991 *j*
may compel production of papers, statutory provisions ... 1032, sec. 16
may reverse collector without taking evidence ... 1029 *a*
no evidence produced before, effect on appeal ... 978 *e*, *h*
no obligation to take testimony on appeal ... 978 *g*
penalty for false swearing before, statutory provisions for ... 1033, sec. 17
presumption that members who heard case decided it ... 1025 *b*
protests, payment of duty ... 971 *d*, 983 *c*, *d*, *e*, *f*, *g*, *h*, 1000 *f*, *g*
rule as to suspension of ... 978 *c*, 994 *g*
quorum, act of, is act of Board ... 947 *k*
reappraisement by, reviewed on prote t ... 953 *c*, *d*, *e*
decisions final and conclusive, statutory provisions ... 940, sec. 13
personal examination of goods ... 949 *c*, *d*, *f*, *g*, *h*, 950 *d*, 951 *e*, 952 *c*
status of Board of Review ... 949 *b*, 952 *c*, 953 *c*
refusal to decide case, remedy by mandamus ... 1004 *a*
regulations to prevent conflicting decisions ... 1003 *i*
returns to court in appeal suits ... 1024 *g*, *h*, 1025 *a*, *b*, *c*, *d*
(*See* Appeals; Protests; Reappraisement.)
Board of health, State, apparatus for ... 780 *e*
Boards. (*See* Wood.)
Boars, wild, dutiable as swine ... 299 *a*
Boas, feather, dutiable as feathers ... 611 *d*
Boat and net as tools of trade ... 788 *e*
knees dutiable as blocks ... 268 *g*
not free as ship timber ... 816 *j*
Bockings, statutory provisions for ... 511, par. 380; 512, pars. 294, 406, 376
Bock tiles as flint tiles ... 94 *g*, 95 *e*
Bodkins of metal, statutory provisions for ... 213, pars. 165, 150, 178
steel, not needles ... 257 *c*
Bog iron ore as iron ore ... 167 *d*
Bohea tea a commercial designation ... 807 *l*

Bohemian glassware. (*See* Glassware.)
Boiled off. (*See* Silk.)
Boiler—
plate iron, statutory provisions for ... 172, pars. 126, 114, 138; 173, par. 151
shearings as scrap steel ... 167 *j*, 168 *a*, 169 *b*
steel, statutory provisions for ... 172, pars. 126, 114, 138
tubes, pipes, flues, or stays, iron or steel, statutory provisions for ... 202, pars. 152, 130, 157, 169
(*See* Tubes.)
Bok ale as similar to beer ... 369 *h*
Boleros as wearing apparel ... 399 *o*
Bologna sausages, statutory provisions for ... 795, pars. 655, 406, 509, 656
(*See* Sausages.)
Bolting cloth, so called, as manufacture of silk ... 538 *l*
statutory provisions for ... 711, pars. 498, 407, 510, 657
Boltrope, Russian, as manufacture of hemp ... 463 *a*
Bolts—
and bolt blanks, iron or steel, statutory provisions for ... 199, pars. 145, 131, 158, 164
boutons de tirage as ... 199 *b*
carriage step with welded bolt not ... 199 *c*
shingle, etc. (*See* Wood.)
stay and stud bolts dutiable as ... 199 *d*
Bombazines as manufactures of wool ... 492 *a*
Bonbon boxes as paper boxes ... 571 *b*
not toys ... 612 *n*
Bonbonniere dolls as toys ... 603 *i*
Bond—
exacted by collector, not authorized by law, illegal ... 1142 *e*
export, damages for breach of ... 1120 *d*
for duties, cancellation through fraud or mistake ... 1127 *f*, 1128 *e*
collector's receipt on, not an estoppel ... 1127 *e*
damages for breach of ... 1129 *b*
generally ... 1126 *et seq.*
liability of joint obligors ... 1126 *i*, *j*, 1128 *f*, 1129 *c*, *d*, 1134 *i*, *j*, 1135 *a*, *b*
sureties on ... 1128 *g*, *h*, *i*, 1129 *d*, *e*, *g*, *j*, *k*, *l*
variant from law ... 1127 *b*
for production of invoice, damages for breach ... 915 *f*, *g*
statutory provisions for ... 912, sec. 4
for return of unexamined packages, measure of damages for breach ... 1088 *e*
violated if cases are opened ... 13 *c*
may be sued on, though seal and signature be destroyed ... 887 *j*
paid by forged note is discharged ... 1128 *a*
paper, statutory provisions for ... 659, par. 401
recitals in, estop surety ... 887 *i*
variation of terms of, discharge surety ... 1127 *j*
(*See* Warehouse.)
Bonded—
manufacturing warehouses, statutory provisions for ... 867, sec. 15; 868, sec. 9, 10
smelters, statutory provisions for ... 881, sec. 29, 21; 882, sec. 24
warehouses. (*See* Warehouse.)
Bone—
ash as nonenumerated article ... 842 *e*
statutory provisions for ... 712, pars. 499, 408, 511, 503
black as animal carbon ... 712 *e*
dutiable as "black of bone" ... 65 *g*
for decolorizing sugar ... 66 *a*
black manufactured, not free ... 712 *f*
statutory provisions for ... 65, pars. 47, 40, 52, 68
buttons, statutory provisions for ... 589, pars. 414, 317, 430
casings, cotton or other vegetable fiber, statutory provisions for ... 409, par. 320
in chief value of cotton ... 422 *d*
not galloons ... 411 *j*, 416 *h*
silk, statutory provisions for ... 523, par. 389
char, blood char as ... 36 *e*, *f*
statutory provisions for ... 36, pars. 10, 9, 13, 88
crushed or ground, as manufactures of bone ... 648 *h*, 650 *b*, 651 *h*
cuttlefish, statutory provisions for ... 731, pars. 543, 465, 555, 686
dust for fertilizing ... 712 *d*

Bone—Continued.
dust, statutory provisions for ... 712, pars. 499, 408, 511, 56
grease as grease for stuffing leather ... 745
as nonenumerated article ... 854
unfiltered and unpressed ... 26
manufactures of, statutory provisions for ... 647, pars. 449, 352, 460, 39
size as nonenumerated article ... 855 g
not similar to glue ... 56
tallow as nonenumerated article ... 841 n
views as manufactures of bone ... 651 g
Bones, crude, statutory provisions for ... 712, pars. 499, 408, 51
Bonnets are wearing apparel ... 532
fur, statutory provisions for ... 618, pars. 432, 335, 45
knit coverings not ... 505 g, h,
Scotch, commercial designation ... 585
straw, chip, etc., statutory provisions for ... 582, par. 409; 583, par. 40
Bookbinders—
calfskins, statutory provisions for ... 635, par. 438; 636, pars. 341, 45
cloth as filled cotton cloth ... 390 j
webbing as countable flax fabric ... 463 k
Booklets—
as books ... 568 l, m, 715
classified as pamphlets ... 567
foreign language, free ... 565 m
lithographic, statutory provisions for ... 553, par. 40
Books—
advertising, in foreign language ... 714 g
as household effects, statutory provisions for ... 718, pars. 504, 414, 516, 66
bibulous paper bound in ... 565 k
bound copies of operas are ... 718 j
cards, pictures, etc., not ... 716 a, l
children's lithographic ... 567 a
cigarette, statutory provisions for ... 677, pars. 459, 359, 46
construction of term ... 714 b, a
copy, held not blank books ... 567 g
copying, statutory provisions for ... 548, pars. 397, 307; 549, par. 41
for blind, statutory provisions for ... 714, pars. 502, 411, 51
Congressional Library, statutory provisions for ... 712, pars. 500, 412, 514; 713, par. 65
societies, institutions, etc., statutory provisions for ... 716, pars. 503, 413; 717, pars. 515, 66
United States, statutory provisions for ... 712, pars. 500, 412, 514; 713, par. 65
foreign language, few English words ... 716 a
German weeklies not ... 715
loose, unfolded sheets not ... 568 d
music books ... 566 k, 567 n, o, 715 f, k, 716 h, k, l, m
portfolios of loose sheets ... 565 k, 566 e, 568 o, 715 e, g, h, j, m, 716
quantity of text ... 565 j, 715 b, 716 a
statutory provisions for ... 714, pars. 502, 411, 51
German text, English on covers ... 565 f, 714
held not to "contain" the covers ... 556 k
includes booklets ... 565 m
lithographic, for children, statutory provisions for ... 553, par. 40
foreign text, not free ... 715 d
prints, collection of ... 559 j, 568
"forming part of" ... 555 j
loose sheets held not to be ... 715
to be ... 568 g
mail importations of, permitted ... 566
not "paper in other forms" ... 549 l
not specially provided for, statutory provisions for ... 564, pars. 403, 311, 423, 38
pocket memorandum combination ... 565 r
with lead pencil ... 565 n, 567
powder-coated paper in ... 85 h, 566
printed over twenty years, newly rebound ... 714
statutory provisions for ... 713, pars. 501, 410, 512, 65
professional, statutory provisions for ... 786, par. 645; 787, pars. 596, 686, 815, 66
Sunday-school books not ... 568 k, 789
when dutiable ... 567 f, 568 h, 788 a, 789

Books—Continued.
published by individuals, statutory provisions for ..... 713, pars. 501, 410
when free ..... 714 *e*
scientific research, held free ..... 713 *e, f, g*, 714 *a, c, d*
statutory provisions for ..... 713, par. 410
slate, as manufactures of paper ..... 574 *b*, 576 *c, j*
slate-note, not pocketbooks ..... 576 *j*
provided for as books ..... 565 *n*
unbound, in foreign language, free ..... 714 *h*, 715 *m*
Welsh and English hymns ..... 564 *g*
Boonekamp bitters, a proprietary preparation ..... 80 *h, i*
Boot lacings. (*See* Lacings.)
Boots, india rubber, statutory provisions for ..... 647, par. 455
leather, statutory provisions for ..... 635, par. 438; 636, pars. 341, 456
Boracic acid. (*See* Acids.)
Borate—
material means natural material ..... 37 *a*
statutory provisions for ..... 36, par. 11
of lime, statutory provisions for ..... 36, pars. 11, 10; 37, pars. 14, 43
of manganese not borate material ..... 28 *c*, 37 *a*
of soda, statutory provisions for ..... 36, pars. 11, 10; 37, par. 14
Borax—
and boracid acid mixture, as borax ..... 22 *d*, 37 *b*
containing carbonate of soda ..... 37 *d*
glass as borax ..... 37 *c*
statutory provisions for ..... 36, pars. 11, 10; 37, pars. 14, 42, 43
Bort, drilled, free as bort ..... 731 *d*
small diamonds free as ..... 629 *f*, 731 *c*
statutory provisions for ..... 731, pars. 545, 467, 557, 688
Bosoms as partly made wearing apparel ..... 400 *b*
Botany, specimens of, statutory provisions for ..... 802, pars. 666, 625, 712, 793
Bottle—
glassware, chemical glassware as ..... 119 *c*
definition of ..... 118 *k*
jars are not ..... 120 *b*
statutory provisions for ..... 114, par. 88; 115, pars. 103, 133, 134
stoppers, china, plain, printed, etc ..... 102 *h*, 104 *e, g, h*, 106 *m*, 248 *h*
glass, as bottle glassware ..... 120 *f*
Bottling beer is not a manufacture ..... 884 *a*, 886 *a, m*, 887 *a*
Bottles—
brandy peaches in ..... 336 *c*
charges on, apportionment of ..... 116 *k*
corking and wiring ..... 373 *d*
containing ale, beer, etc., statutory provisions for ..... 369, pars. 297, 245, 337
ginger ale, assessed for duty ..... 373 *a, b, c, d, f, g*
statutory provisions for ..... 372, pars. 300, 248, 340; 373, par. 317
mineral water, dutiability of ..... 374 *g, i*
statutory provisions for ..... 373, pars. 301, 341
quicksilver, statutory provisions for ..... 231, pars. 189, 207; 698, pars. 483, 387; 699, par. 493
sauce, exported, labeled abroad, and returned ..... 702 *e*
wine (1883) ..... 80 *l*
wines, liquors, etc., statutory provisions for ..... 364, pars. 296, 244; 365, pars. 336, 310
cut-glass toilet, in leather cases ..... 658 *f*
filled, cork openers not parts of ..... 244 *l*
glass, plain, statutory provisions for ..... 114, pars. 99, 88; 115, pars. 103, 104, 133, 134
labeled, not decorated ..... 115 *b*
laboratory flasks as blown glassware ..... 126 *m*
not classed as coverings ..... 373 *c*
old, dutiable as bottles ..... 116 *o*
sand-blasted, not decorated ..... 115 *a*
(*See* Decorated; Glass.)
Bottoms, copper. (*See* Copper.)
Bougies as manufactures of cotton ..... 418 *j*
Bourette, figured tapestry, as manufacture of silk ..... 542 *c*
Boutonnieres as artificial flowers ..... 612 *p, q*, 613 *f*
Bounties. (*See* Countervailing duty; Sugar.)

Bouril wine, alcoholic medicinal ..... 79 c
as a still wine ..... 368 h
Bow frogs as metal articles ..... 252 m
Bowling-ball blocks not manufactures of wood ..... 816 d
Bows, violin, as musical instruments ..... 667 d, e
Boxes—
animal-shaped, as fancy paper ..... 570 g
containing oranges, lemons, etc., statutory provisions for ..... 270, pars. 205, 216, 301
fancy metal, not toys ..... 599 g
paper, statutory provisions for ..... 570, par. 405
statutory provisions for ..... 670, par. 390
ivory painted lid, as manufactures of ivory ..... 655 e
jewelry, in chief value of wood ..... 278 j
made from American shooks ..... 698, pars. 483, 387; 699, pars. 493, 649
metal, painted lid, as metal articles ..... 236 i, 238 m
of sardines, keys for, as metal articles ..... 252 a
orange and lemon, entirely of American shooks ..... 271 e
half-rate ..... 271 d
made from American shooks, evidence ..... 270 e, f, 271 a, c, f, g
statutory provisions for ..... 270, pars. 205, 216
packing, statutory provisions for ..... 269, pars. 204, 180, 228, 231
paper, ice cases not ..... 577 a
shoes and slippers as ..... 671 b
statutory provisions for ..... 670, pars. 405, 390
pill, as manufactures of paper ..... 671 e
rosewood and ebony ..... 281 j
shell, as fancy paper boxes ..... 670 h
statutory provisions for ..... 831, par. 410
surface-coated paper cover ..... 570 i, j
Box tops cut from wall paper ..... 562 g, 573 f
lithographic, as surface-coated paper ..... 551 i, 556 l
Boxwood logs, statutory provisions for ..... 816, pars. 700, 684; 817, pars. 756, 818
Boys' suits not children's wearing apparel ..... 505 j
Bracelets, tin, as toys ..... 600 c
watch set in ..... 621 q
Braces—
cotton or other vegetable fiber, statutory provisions for ..... 409, pars. 320, 263, 354, 324
silk, statutory provisions for ..... 523, pars. 389, 300, 412
woolen, statutory provisions for ..... 506, pars. 371, 286, 398; 507, par. 368
Brads, statutory provisions for ..... 213, pars. 164, 149, 177, 159
Braided—
articles as tapes ..... 410 d, g, 421 g, h
renaissance, as lace articles ..... 437 c
candle wicking not braids ..... 418 f
collar and cuff sets as imitation lace ..... 438 c
fillets as tapes ..... 409 h
ligature silk not braids ..... 527 e
ornaments as braids ..... 508 d
Braids—
and gimps distinguished ..... 444 k
artificial horsehair as similar to silk ..... 528 i, k
silk as similar to silk ..... 526 j
as manufactures of india rubber ..... 651 q
corset lacets are ..... 527 d
cotton, a specific provision ..... 444 g, h
and india rubber, as cotton ..... 411 f, 432 b, d, 434 c, 437 h, 439 a
flax, etc., statutory provisions for ..... 431, pars. 339, 263, 354, 324
for shoe laces, as braids ..... 436 h
that are not trimmings ..... 434 g
featherstitch, a commercial designation ..... 437 d
dutiable as braids ..... 432 b, 435 a
herringbone trimming ..... 450 b
narrow fabrics as ..... 439 f
so-called bindings as ..... 629 e
woven articles as ..... 439 i, 444 j
for hats, bonnets, or hoods, statutory provisions for ..... 582, par. 409; 583, pars. 417, 518, 448
hat, dutiable as cotton braids ..... 431 b, 434 e, 444 m

Braids—Continued.
hat, in part of metal, as metal articles ..... 246 o
other than straw, chip, etc ..... 584 *h*, 585 *d*, *f*, *i*
horsehair and cotton, as cotton ..... 438 *f*
and straw, as straw ..... 649 *j*
as similar to silk ..... 528 *e*, *f*, 529 *j*
lace and Honiton, not laces ..... 444 *l*
metal, bearing glass beads ..... 222 *a*
thread, not bullions ..... 247 *b*
shoe and corset laces not ..... 535 *a*
silk and indla rubber as silk ..... 525 *d*, 526 *h*
statutory provisions for ..... 524, par. 390; 525, pars. 300, 412
straw, "natural form and structure" ..... 583 *d*
with cotton thread, not wholly of straw ..... 584 *b*, *f*, 585 *a*, 649 c
tinsel. (*See* Metal threads.)
woolen, statutory provisions for ..... 506, pars. 371, 286, 398; 507, par. 368
Brandy—
cherries in, as nonenumerated article ..... 842 *f*
coloring as a spirituous beverage ..... 358 *f*
statutory provisions for ..... 50, pars. 18, 16, 22, 117
statutory provisions for ..... 357, pars. 289, 237, 329, 311
(*See* Liquors.)
Brass—
and composition metal distinguished ..... 721 *a*
bars or pigs and old brass, statutory provisions for ..... 720, pars. 505, 159, 189
buttons, what are ..... 593 *a*
chains as copper articles ..... 257 *p*
clippings, for remanufacture, etc., statutory provisions for ..... 720, pars. 505, 159, 189
crooks for musical instruments ..... 258 c
screws as manufactures of copper ..... 256 *n*
skimmings as scrap brass ..... 720 *m*
not metals unwrought ..... 225 *f*
Brattice cloth as manufacture of jute ..... 465 *g*
Brazier's copper. (*See* Copper.)
Brazil—
nuts, certain bastard nuts not ..... 290 *d*
statutory provisions for ..... 765, pars. 622, 491, 583, 746
paste, statutory provisions for ..... 721, pars. 506, 416, 517, 522
Brazilian cement not Brazil paste ..... 721 *d*, 855 *d*
pebble, statutory provisions for ..... 721, pars. 507, 418, 519, 665
Breast tea as medicinal preparation ..... 83 *a*
Breccia—
breche violette as ..... 721 *g*
not dutiable as marble ..... 158 *d*
statutory provisions for ..... 721, pars. 508, 419, 520, 663
Brewing academy an educational institution ..... 779 *g*
Breeding, animals for. (*See* Animals.)
Briarwood, unmanufactured, statutory provisions for ..... 816, pars. 700, 684; 817, par. 756
Bribes, giving or soliciting of, penalties, statutory provisions for ..... 1067, sec. 26, 27
Brick—
and tiles distinguished ..... 93 c
building, scope of provision for ..... 94 c
fire. (*See* Fire brick.)
other than fire brick, statutory provisions for ..... 92, pars. 87, 76; 93, pars. 94, 130
Bridge, international, materials for, dutiable ..... 11 *i*
Bridle fronts as saddlery ..... 645 *a*
Brilliantine as nonenumerated article ..... 842 *g*
Brime, statutory provision for ..... 831, par. 664
Brimstone, crude, statutory provisions for ..... 805, pars. 674, 642, 727, 632
Brine, definition of ..... 331 *c*, 740 *k*
(*See* Fish; Fruits; Orange peel.)
Brislings. (*See* Fish.)
Bristles—
bunched, not assorted, are dutiable ..... 588 *h*
crude, when dutiable ..... 722 *b*, *c*
not hair of animals ..... 588 *l*
statutory provisions for ..... 588, pars. 411, 314, 426, 402; 722, pars. 509, 420, 426, 402

Bristol board, when drawing paper and when not ..... 560 *b*, *c*, *h*, 562 *h*, 673
Britannia metal, old, statutory provisions for ..... 770, pars. 637, 584, 676, 7
ware, statutory provision for ..... 235, par. 2
British gum, statutory provisions for ..... 355, pars. 286, 233, 324,
Briza minima, chemically bleached 53
Broaches, jewelers', as metal articles 257
Brocade sateen as countable cotton cloth ..... 386 *m*, 387
Brocades as bronze powder 218
Brooches—
containing miniatures, as jewelry 620
ornamental, not pins 229
Broken—
bells and bell metal, statutory provisions for ..... 709, pars. 492, 398, 503, 6
glass as manufactures of glass ..... 143 *a*, 145
broken on voyage ..... 133 *b*, 155 *j*, 156
demijohns dutiable 121
statutory provisions for ..... 142, pars. 495, 590; 143, par. 7
wool tops not waste ..... 478 *i*, 479
Brokerage may be part of dutiable value ..... 1035 *d*, *e*, *f*, *g*, 1038
Bromine, statutory provisions for ..... 25, pars. 421, 521; 26, par. 6
Bronze—
and ivory statue held classifiable as statuary 671
articles as manufactures of metal ..... 243 *f*, *g*, 248 *q*
busts as statuary 672
not statuary wrought by hand 669
figures as professional productions ..... 675 *b*, *c*,
not professional productions ..... 675 *a*, *g*
not statuary ..... 255 *a*,
metal leaf, statutory provisions for ..... 218, pars. 175, 160, 190, 1
mounted china vases as decorated china 241
as manufactures of metal 238
powder, flitters not 218
statutory provisions for ..... 218, pars. 175, 160, 190, 1
statuary as "wrought by hand" ..... 670 *j*, 671 *f*, 672
(*See* Statuary.)
Broom corn, statutory provisions for ..... 722, pars. 610, 422, 2
Brooms and brushes distinguished 588
statutory provisions for ..... 587, pars. 410, 314, 427, 4
Bronx mixture as alcoholic perfumery 23
Brown—
earthenware. (*See* Earthenware.)
grease. (*See* Wool grease.)
Brush binding as woolen bindings 607
Brushes—
dynamo, not dutiable as brushes 238
statutory provisions for ..... 587, pars. 410, 314, 427, 4
Brussels carpets, statutory provisions for ..... 510, pars. 374, 289, 401, 371, 376, 291, 403; 511, par. 3
net, as manufacture of cotton 422
as window curtains 450
Buckles—
belt and dress, when jewelry ..... 623 *a*, *e*, *h*, *i*, 624 *o*, 625 *q*, *r*, 626 *a*
fancy belt as manufactures of metal ..... 248 *b*, *c*,
overall, not classible as trousers buckles 589
pearl and metal, not jewelry 662
shoe and slipper not jewelry 623
trousers, statutory provision for ..... 589, par. 4
Buckram—
as countable cotton cloth 385
as manufacture of cotton 418
jute 45
jute, as plain woven fabric 45
not burlaps 46
Buckwheat, statutory provisions for ..... 300, pars. 226, 190, 2
Buds—
not edible, advanced, statutory provisions for ..... 50, para. 20, 16½; 51, pars. 24,
crude, statutory provisions for ..... 732, pars. 548, 470, 560, 6
ready to open, as lilies 31

Buffalo hides, when dutiable ..... 634, *g*, 635 *b*, *c*
Buffing leather as leather, n. s. p. f ..... 638 *b*
sticks not brushes ..... 587 *i*
Bugles as glass beads ..... 581 *i*
Building forms, iron frame not ..... 258 *g*
iron or steel, statutory provisions for ..... 171, pars. 125, 113, 137; 172, par. 178
Bulbous roots, not edible, advanced, statutory provisions for ..... 50, pars. 20, 16½; 51, pars. 24, 94
crude, statutory provisions for ..... 732, pars. 548, 470, 560, 636
n. s. p. f., statutory provisions for ..... 795, pars. 656, 611, 699, 405
Bulbs—
and plants for forcing, list of ..... 310 (*d*) to (*o*), 311 (*a*) to (*u*)
flower, crocus, gladiolas, etc ..... 311 *x*
statutory provisions for ..... 310, pars. 251, 405
not edible, advanced, statutory provisions for ..... 50, pars. 20, 16½; 51, pars. 24, 94
crude, statutory provisions for ..... 732, pars. 548, 470, 560, 636
n. s. p. f., statutory provisions for ..... 795, pars. 656, 611, 699, 405
Bullion—
base and lead, statutory provision for ..... 224, par. 182
in bars ..... 223 *c*
or lead, dutiable weight ..... 224 *e*
fringe made of cannetille ..... 221 *n*
gold or silver, statutory provisions for ..... 722, pars. 511, 423, 522, 666
Bullions, metal cords, etc., not ..... 247 *a*, *c*, *o*, *p*, *r*
statutory provisions for ..... 219, pars. 179, 152, 196, 401
(*See* Metal thread.)
Bunched bristles are dutiable ..... 588 *h*
Bunting, statutory provisions for ..... 494, pars. 369, 283, 395; 495, par. 364
Burden of proof. (*See* Evidence.)
Burgundy pitch, statutory provisions for ..... 722, pars. 512, 424, 523, 667
Burlaps—
a commercial term ..... 467 *d*
bags made of, statutory provisions for ..... 454, pars. 424½, 365
black, as manufactures of jute ..... 463 *e*, *g*
definition of ..... 452 *h*, *i*
dyed or colored ..... 452 *g*
further manufactured ..... 453 *i*
oilcloth foundations ..... 460 *b*, *c*
statutory provisions for ..... 451, pars. 424½, 364, 338; 457, par. 339
Burnt starch, meaning of ..... 355 *h*, *i*
not beer coloring ..... 355 *g*
statutory provisions for ..... 355, pars. 236, 233, 324, 19
Burrstone—
definition of ..... 164 *c*, 804 *g*
manufactured, statutory provisions for ..... 164, pars. 116, 638, 126, 406
rough, statutory provisions for ..... 804, pars. 671, 638, 723, 668
Bur waste, statutory provision for ..... 468, par. 685
Bushing wire not parts of watches ..... 233 *l*, 249 *a*
Busts. (*See* Bronze; Statuary.)
Butter, and substitutes therefor, statutory provisions for ..... 303, pars. 286, 194, 266, 257
ghee, dutiable as, by similitude ..... 303 *d*
Butterine. (*See* Cocoa butterine.)
Button—
blanks, statutory provision for ..... 589, par. 414
what are ..... 590 *b*
drills not circular saws ..... 248 *l*
forms, statutory provisions for ..... 589, pars. 413, 315, 428, 382
material, embroidered ..... 436 *d*
molds, statutory provisions for ..... 589, par. 414; 590, par. 407
what are ..... 591 *i*
shanks as button molds ..... 592 *a*
as manufactures of metal ..... 235 *d*
Buttons—
brass, as articles of metal ..... 257 *m*
eyelet hooks for shoes not ..... 258 *q*
fancy ivory ..... 592 *h*
metal articles as ..... 590 *c*, *d*, 591 *b*, *d*, 592 *k*
for tassels, statutory provisions for ..... 506, pars. 371, 286, 398; 507, par. 368

Buttons—Continued.
glass and metal, as manufactures of glass ... 15
parts of, statutory provision for ... 589, par. 4
paste ornaments, not ... 149
pearl collar, not pearl buttons ... 662
disks, not dutiable as ... 592
rhinestone, not glass buttons ... 146
ornaments not buttons ... 148
rims, as parts of buttons ... 591
shell, chief value ... 591
statutory provisions for ... 589, par. 414; 590, pars. 515, 317, 318, 319, 429, 430, 431, 407; 525, pars. 300, 41
unfinished pearl, not pearl buttons ... 662 d,
woolen, statutory provisions for ... 506, pars. 371, 286, 398; 507, par. 36
By-products as manufactured articles ... 180 e, 356 d, 803 f, g, 843 i, 848 g, 849 o, 886 h,

C.

Cabbages, statutory provisions for ... 308, pars. 242, 425, 27
Cabinet for specimens not philosophical apparatus ... 781
Cabinet wood logs, statutory provisions for ... 816, pars. 700, 684; 817, pars. 756, 81
(*See* Wood.)
Cables—
hemp, statutory provisions for ... 424, pars. 329, 268; 425, par. 36
istle, Tampico fiber, etc., statutory provisions for ... 424, pars. 329, 268; 425, par. 36
submarine, dutiability of ... 11 h, 244 a, 661
tarred, statutory provisions for ... 425, pars. 362, 34
telegraph and telephone. (*See* Wire.)
Cabretta skins, growth on, is wool ... 468 c, e, 471 g, 478 a,
Cacao, crude, statutory provisions for ... 726, pars. 528, 447, 542, 67
Cachon de lavel a chemical compound ... 31
Cachous as mouth applications ... 86 k,
as toilet preparations ... 86 c,
Cadmium—
statutory provisions for ... 722, pars. 513, 427, 525, 60
sulphide not free as cadmium ... 722
yellow as a color ... 74
not free as cadmium ... 722
Caen stone sweepings as crude mineral ... 758
Cajeput oil, statutory provisions for ... 766, pars. 626, 568, 661; 767 par. 56
Cake, salt or nlter, statutory provisions for ... 90, pars. 80, 622, 85, 7
Caladium bulbs as nonedible ... 795
Calamine—
definitions of ... 723 a,
statutory provisions for ... 722, pars. 514, 428, 526, 60
Calamus root peeled and split ... 734
Calc-spar prisms as manufactures of spar ... 163
Calcined—
magnesia. (*See* Magnesia.)
magnesite as cement ... 96
magnesite ... 755
Calcium carbide a chemical compound ... 26
Calcutta jute bags as grain bags ... 454
Calendars—
blocks for, not books ... 565 m
in book form, as books ... 565
Calendar rolls, metal and paper ... 241
Calfskins—
bookbinders', statutory provisions for ... 635, par. 438; 636, pars. 341, 45
japanned, statutory provision for ... 636, par. 45
raw, are free ... 800 a,
tanned and dressed, statutory provisions for ... 635, par. 438; 636, pars. 341, 456, 46
California, duties collected in 1848/9 ... 20
Calomel, statutory provisions for ... 80, par. 68; 81, par. 7
Calvert's soap as medical ... 88
Cambia as terra japonica ... 808
Camel hair—
China, as class two ... 471
manufactures of, statutory provisions for ... 482, pars. 283, 39

Camel hair—Continued.
noils as wool noils ..... 480 *b*
press cloth as manufactures of wool ..... 482 *c*, 483 *j*, 618 *b*, *d*
statutory provisions for ..... 468, pars. 348, 685; 375, 470, pars. 350, 377; 471, pars. 351, 378; 473, par. 356; 474, par. 383; 477, pars. 358, 385, 359, 386; 480, pars. 364, 390
(*See* Wool.)
Cameos—
in frames, statutory provisions for ..... 619, pars. 434, 336, 452
shell, as manufactures of shell ..... 627 *j*
imitations of, as imitation precious stones ..... 630 *b*
Camphor—
crude, statutory provisions for ..... 723, pars. 515, 429, 527, 523
new process, as crude ..... 37 *e*, 723 *c*
oil as a distilled oil ..... 30 *f*
as nonenumerated article ..... 852 *c*
powder as refined camphor ..... 37 *h*
refined, statutory provisions for ..... 37, pars. 12, 10½, 15, 15
refuse liquid ..... 29 *r*, *s*
synthetic, free as crude camphor ..... 28 *h*, 37 *f*
what is refined ..... 37 *g*
Camphylene a coal-tar preparation ..... 42 *o*
Canada—
discriminating duty on goods from ..... 874 *c*, 875 *a*
export duty on logs and pulp wood ..... 265 *a*, *i*, 545 *f*, 546 (*a*) to (*g*)
fish from. (*See* Fish.)
hay from, for cattle exported in bond ..... 1088 *g*
Japanese goods from, value ..... 924 *d*
Canary seed. (*See* Seeds.)
Candelabra not regalia nor works of art ..... 793 *b*, *c*, 825 *a*
Candied fruits as fruits in sugar ..... 335 *h*, 336 *h*, *i*, 337 *a*, *c*
Candle—
holders as manufactures of metal ..... 235 *i*
for Christmas trees ..... 604 *b*
matches as matches ..... 609 *a*
tar and pitch as nonenumerated articles ..... 843 *i*
wicking, cotton, etc., statutory provisions for ..... 409, pars. 320, 263
Candles—
ceresin and paraffin as wax ..... 646 *m*
paraffin and stearin as nonenumerated articles ..... 846 *m*
rococo, not wax ..... 647 *e*
statutory provision for ..... 831, par. 408
Candy—
boxes as fancy paper boxes ..... 570 *g*
odd-shaped, as toys ..... 598 *l*
rock, as confectionery ..... 291 *f*
sugar, statutory provisions for ..... 290, pars. 212, 183, 238, 242
Cane seating, imitation as manufacture of cotton ..... 418 *g*
Canepin dutiable as leather ..... 637 *m*
Canes, walking, statutory provision for ..... 680, par. 462
Cannabis indica as alcoholic medicinal ..... 77 *m*
Cannetille, statutory provision for ..... 219, par. 401
Cannon, old, as manufactures of metal ..... 236 *k*, 237 *o*
Canoes, birch-bark as manufactures of wood ..... 275 *j*
as nonenumerated articles ..... 843 *j*
small, as toys ..... 600 *a*
Canvas—
collar stiffener not burlaps ..... 463 *p*, 466 *a*
Congress and camilla. (*See* Etamines.)
embroidery, as countable cotton cloth ..... 387 *r*
floor cloth, statutory provision for ..... 457, par. 330
jute, as burlaps ..... 453 *e*, *f*, *g*
double warp ..... 451 *d*, *e*, 452 *a*
Roman, as flax woven fabric ..... 458 *f*
statutory provision for ..... 460, par. 334
upholstery, not burlaps ..... 465 *h*
Capacity. (*See* Measurement.)

Cape—
Angora skins as raw skins ... 801
of Good Hope, discriminating duty ... 875 (b) to (g); 876 (a) to (j
sheepskins as skins for morocco ... 637
Capers in vinegar ... 305
not crude drugs ... 734
Caps—
blasting, statutory provisions for ... 609, pars. 424, 32
not dutiable as bonnets, hats, or hoods ... 422 e, 502 d, 503 h, i, j, k, p, 505 g, h, i, 655 c
nurses, as wearing apparel ... 401
percussion, statutory provisions for ... 609, pars. 424, 327, 442, 47
Capsicum—
as nonedible spice ... 735
dried pods or fruit of ... 356
statutory provisions for ... 356, pars. 287, 23
unground, as a spice ... 356 h, 357
Carafes as heavy blown glass ... 128
not dutiable as bottles ... 120
Caraway oil, statutory provisions for ... 766, pars. 626, 568, 661; 767, par. 56
seeds, statutory provisions for ... 756, pars. 656, 611, 69
Carboleum as acid ... 21
Carbolic—
acid for manufacturing purposes ... 686 f,
statutory provisions or ... 686, par. 46
soap as toilet soap ... 87
tooth soap as toilet soap ... 88
Carbolineum—
a coal-tar preparation ... 41
avenarius a distilled oil ... 28
from coal tar ... 26
Carbon—
animal. (*See* Animal.)
articles of, statutory provisions for ... 110, pars. 97, 8
battery carbon as articles ... 112
bisulphide of, a chemical compound ... 31
crayons or fusains ... 111
cylinders for batteries ... 112
disks as nonenumerated articles ... 855
held not susceptible of decoration ... 112 d,
electrodes as mineral substances ... 113
gas-retort carbon as coke ... 111 h, 594 g, 595
as nonenumerated articles ... 112 h, 855
pots for electric batteries, statutory provisions for ... 113, par. 9
powdered, as articles ... 112
sticks for electric lighting, rulings ... 110 g, h, 111
Carbonate—
of ammonia, statutory provisions for ... 35, pars. 5, 8½, 10, 3
of baryta, scope of provision ... 709 a,
statutory provisions for ... 709, pars. 489, 395, 500, 60
of magnesia. (*See* Magnesia.)
of potash. (*See* Potash.)
of soda. (*See* Soda.)
of zinc as calamine ... 723 a,
Carbonic-acid gas, carboleum as ... 21 b,
Carbons—
for electric lighting as nonenumerated articles ... 843
long lengths ... 114
statutory provisions for ... 113, par. 9
Carboys—
American, exported and returned, statutory provisions for ... 698, pars. 483, 387; 699, pars. 493, 64
plain glass, statutory provisions for ... 114, pars. 99, 88; 115, pars. 103, 104, 13
uncovered, what are ... 116 d, 1045
Card—
cases, statutory provision for ... 831, par. 41
cloth foundation as flax woven fabric ... 459
clothing in strips, with metal clips ... 246
riveted to iron flats ... 257

Card—Continued.
clothing, statutory provisions for ..... 199, pars. 146, 132, 159, 411
tempered steel wire ..... 199 *g*
waste, statutory provisions for ..... 468, par. 685; 479, par. 279
Cardamom seeds, statutory provisions for ..... 795, pars. 656, 611, 699
Cardboard as paper ..... 561 *a*, 563 *q*
Carded or combed silk, statutory provisions for ..... 514, pars. 384, 298, 409, 380
Carding machines with card clothing, entireties ..... 199 *e*, *f*, 240 *d*, 241 *e*
Cards—
playing, statutory provisions for ..... 571, pars. 406, 312, 424, 478
post. (*See* Post cards.)
sprayed, not printed matter ..... 566 *f*
Carica papaya as alcoholic medicinal ..... 79 *o*, 84 *m*
Carmelite earthenware as undecorated ..... 109 *e*
not common brown ..... 101 *e*, 108 *h*
Carmined indigo. (*See* Indigo.)
Carnauba wax as mineral or vegetable wax ..... 810 *f*
Carnelian as precious stone ..... 627 *k*
Carpet—
art squares, statutory provisions for ..... 513, pars. 382, 296, 408
bedsides, covers, hassocks, mats, rugs, screens, statutory provisions for .. 513, pars. 382, 296, 408, 378
Carpets (carpeting)—
Aubusson, statutory provisions for ..... 509, pars. 372, 287, 399, 369
Axminster, statutory provisions for ..... 509, pars. 372, 287, 399, 369
Brussels, statutory provisions for ..... 510, pars. 374, 289, 401, 371
chain, Venetian, statutory provisions for ..... 511, pars. 377, 292, 404, 374
chenille, statutory provisions for ..... 509, pars. 372, 287, 399, 369
cork, statutory provisions for ..... 428, par. 337; 429, pars. 273, 369
cotton and jute, not pile fabrics ..... 404 *f*
straw, not matting ..... 512 *i*
statutory provisions for ..... 512, pars. 381, 295, 407, 378
coverings for tables are not ..... 428 *d*
distinguished from rugs ..... 428 *e*
felt, statutory provisions for ..... 512, pars. 294, 406
flax, statutory provisions for ..... 427, par. 334; 512, pars. 381, 295, 407
hemp, statutory provisions for ..... 427, pars. 334, 269, 363, 377
ingrain, statutory provisions for ..... 511, pars. 377, 292, 404, 374, 378, 293, 405, 375
jute, statutory provisions for ..... 427, pars. 334, 269, 363, 377
moquette, statutory provisions for ..... 509, pars. 372, 287, 399
pieces as carpeting ..... 513 *a*
Saxony, statutory provisions for ..... 509, par. 373; 510, para. 288, 400, 370
Seamless, as carpet woven whole ..... 511 *d*
tapestry Brussels, statutory provisions for ..... 510, pars. 376, 291, 403; 511, par. 373
velvet, statutory provisions for ..... 510, pars. 375, 290, 402, 372
three-ply ingrain, statutory provisions for ..... 511, pars. 377, 292, 404, 374
Tournay velvet, statutory provisions for ..... 509, par. 373; 510, pars. 288, 400, 370
treble ingrain, statutory provisions for ..... 511, pars. 377, 292, 404, 374
two-ply ingrain, statutory provisions for ..... 511, pars. 378, 293, 405, 375
vegetable fiber, statutory provision for ..... 427, par. 334
velvet, not Tournay ..... 510 *b*
statutory provisions for ..... 509, par. 373; 510, pars. 288, 400, 370, 375, 290, 402, 372
Wilton, statutory provisions for ..... 509, par. 373; 510, pars. 288, 400, 370
wool, Dutch, statutory provisions for ..... 511, par. 378, 293, 405
not specially provided for, statutory provisions for ..... 512, pars. 381, 295, 407, 378
woven whole for rooms, statutory provisions for ..... 511, pars. 379, 287, 399, 369
yarn, Venetian, statutory provision for ..... 511, par. 375
Carriage aprons, rubber and wool, as wool ..... 486 *n*
Carriages—
and parts of, statutory provision for ..... 831, par. 412
as household effects ..... 719 *i*, 720 *d*, *j*, *k*
Carrier paying duties ..... 909 *d*
Carroted skins as not dressed ..... 741 *g*
Cartridge shells, metal and paper ..... 249 *b*
Cartridges—
for miniature guns, dutiable as cartridges ..... 238 *h*, 609 *c*
statutory provision for ..... 609, par. 424
Car-truck channels, iron or steel, statutory provisions for ..... 171, pars. 125, 113, 137; 172, par. 178

Carvol as caraway oil 770
Carvings free as works of art 823
not free as patterns ..... 760 c
Casein as albumen or lactarene 687
held identical with lactarene ..... 754 a, i
Cases for musical instruments, statutory provisions for ..... 665, pars. 453, 326
Cashmere cloth not dress goods ..... 483 c
goat hair as class two, wool ..... 470 c
Casings, bone. (*See* Bone casings.)
Casks, American, exported and returned, statutory provisions for .. 698, pars. 483, 387; 699, pars. 493, 64
empty, statutory provisions for ..... 269, pars. 204, 180, 228, 23
meaning of term ..... 338 j
Cassava, ground, or in cakes, free as cassava ..... 806 c, c
or cassady, statutory provisions for ..... 806, pars. 677, 646, 730, 80
Cassia—
and cassia-vera, and cassia buds, unground, statutory provisions for ..... 802, pars. 667, 626, 713, 52
flowers, pulverized, as advanced ..... 51 c
oil, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 56
synthetic, free as oil of cassia ..... 26 d
Cassiterite, statutory provisions for ..... 803, pars. 683, 653, 736, 20
Cast—
hollow ware, statutory provisions for ..... 201, pars. 150, 136, 16
iron andirons, statutory provisions for ..... 200, pars. 148, 134, 161, 15
floor plates ..... 200 j
grinding disks, finished ..... 200 b, c
hatters' irons, statutory provisions for ..... 200, pars. 148, 134, 161, 15
pipe, statutory provisions for ..... 199, pars. 147, 133; 200, pars. 160, 15
plates, statutory provisions for ..... 200, pars. 148, 134, 161, 15
sadirons, statutory provisions for ..... 200, pars. 148, 134, 161, 15
stone plates, statutory provisions for ..... 200, pars. 148, 134, 161, 15
tailors' irons, statutory provisions for ..... 200, pars. 148, 134, 161, 15
vessels, statutory provisions for ..... 200, pars. 148, 134, 161, 15
(*See* Castings; Iron.)
Castile soap—
characteristics of ..... 88 f
ollve-oil soap as ..... 88 i
statutory provisions for ..... 87, pars. 72, 63, 79
Castings—
advanced in condition after casting process ..... 200 a, d, e, g, 238 e
iron, brassed heel plates not ..... 259 a
molds are not ..... 200 h, 249 n
parts of ice machine as ..... 201 a
plates, heavy, as ..... 200 i
propeller not ..... 254 g
statutory provisions for ..... 200, pars. 148, 134, 161, 15
stoves are not ..... 255 k
limited to articles in the rough ..... 183 g
malleable iron, pulley blocks as ..... 201 b
statutory provisions for ..... 201, pars. 149, 135, 162, 16
steel, finished as machined ..... 183 g
statutory provisions for ..... 181, par. 135; 182, pars. 122, 146; 183, par. 17
Castor—
beans or seeds. (*See* Seeds.)
oil, alizarin assistant as ..... 60 c
mixture as castor oil ..... 28 d, 60 b
statutory provisions for ..... 60, pars. 33, 27, 37, 1
statutory provisions for ..... 723, pars. 516, 430, 528, 67
Castoreum, statutory provisions for ..... 723, pars. 516, 430, 528, 67
Casts—
free entry of, statutory provisions for ..... 778, pars. 585, 677, 75
of sculpture, statutory provisions for ..... 790, pars. 649, 60
(*See* Statuary.)
Casualty, goods stolen from warehouse not ..... 1121 h, 1122 e, f, g
Catgut—
manufactures of, statutory provisions for ..... 645, pars. 448, 351, 48
strings, statutory provisions for ..... 645, par. 48
unmanufactured, statutory provisions for ..... 723, pars. 517, 431, 529, 67
(*See* Gut; Musical instruments.)

Cathcters as metal articles ..... 249 c
in chief value of cotton ..... 416 a, o, 418 h
Cats-eyes as precious stones ..... 626 g
Cattle—
American, slaughtered abroad, hides of ..... 634 f
duty on, depends on value ..... 298 d
hair felt not woolen felt ..... 501 j
strips as nonenumerated articles ..... 854 b
goods as manufactures of wool ..... 484 a
not classible as wool ..... 514 d
press cloth ..... 618 f, g
statutory provisions for ..... 748, pars. 571, 504, 604, 717
hides, statutory provision for ..... 634, par. 437
in bond, deaths of, damage allowance ..... 1063 e, 1064 e
for export, hay for feed of ..... 1088 g
neat, importation prohibited, statutory provisions for ..... 879, secs. 25, 26, 17, 18, 20, 21, 2494, 2495
ships, grain bags not equipment ..... 461 d
statutory provisions for ..... 298, pars. 218, 248
straying or driven across boundary line, rulings ..... 690 a, 691 f, g, h, j, 692 c
statutory provisions for ..... 689, par. 473; 690, par. 373
tails as hide cuttings ..... 749 d
Cauliflower—
in brine, as "natural state" ..... 319 b
prepared ..... 307 c, p
seeds, statutory provisions for ..... 795, pars. 656, 611, 699
trimmed, washed, etc ..... 306 i, 307 c, p
(*See* Vegetables.)
Caustic potash. (*See* Potash.)
soda. (*See* Soda.)
Caviar held free as fish eggs ..... 736 k
in tins, as fish in tins ..... 321 m
Cayenne pepper. (*See* Pepper.)
Cedar—
logs squared, as sawed ..... 267 j
statutory provisions for ..... 816, pars. 700, 684; 817, pars. 756, 818
paving posts ..... 816 c
poles, posts, and railroad ties ..... 265, pars. 196, 219
red, not a cabinet wood ..... 277 f, 818 i
sawed, statutory provisions for ..... 266, pars. 198, 220
species of, not cabinet wood ..... 267 g
trees not ornamental ..... 312 h
(*See* Wood.)
Cedrat oil, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 565
Ceilings, painted, as paintings in oil ..... 671 g
Celery seeds as crude drugs ..... 735 q, 736 e
Celluloid. (*See* Collodion.)
Cement—
Brazilian, as nonenumerated article ..... 855 d
copper, statutory provisions for ..... 728, pars. 534, 453, 193, 186
hydraulic, statutory provisions for ..... 96, pars. 89, 79, 95
Keene's hydraulic and nonhydraulic ..... 96 e, i
material for, dutiable as cement ..... 97 b
Portland, Roman, and other, statutory provision for ..... 96, pars. 89, 79, 95, 44
weight of ..... 96 h
statuary for churches ..... 111 d
not earthenware ..... 103 f
statuettes as nonenumerated articles ..... 842 m
Winkelman's Volcanic ..... 97 a
Ceresia and petroleum product ..... 767 f
Cerisette as nonenumerated article ..... 843 n
Cerium ore as crude mineral ..... 758 a
statutory provisions for ..... 724, pars. 518, 432, 530, 609
Cerulein as coal-tar color ..... 44 h, i
Chain—
purses as jewelry ..... 620 k
not jewelry ..... 621 g, 623 l

Chain—Continued.
rope chain as manufacture of metal ..... 235 *f*, 236 *a*, 239 *e*
as unfinished jewelry ..... 621 *j*
Chains—
attached to knives separately dutiable ..... 201 *e*
head, as headed articles ..... 578 *k*
German silver ..... 202 *b*
incomplete, as unfinished jewelry ..... 620 *i*
iron or steel, statutory provisions for ..... 201, pars. 151, 137, 164, 171
key, not jewelry ..... 201 *c*, *d*
metal for, bent but not welded ..... 202 *d*
old iron, as scrap ..... 168 *d*
shot, dutiable as chains ..... 202 *c*
silk veat, not jewelry ..... 543 *l*
small brass, as toys ..... 600 *n*
steel, as jewelry ..... 625 *l*
not jewelry ..... 202 *a*, 625 *k*
watch and fob, as metal articles ..... 240 *k*
as toys ..... 601 *f*
Chair cane or reeds, statutory provisions for ..... 271, par. 206; 272, pars. 179, 229
Chalcedony, manufactures of, statutory provision for ..... 160, par. 115
Chalk—
artificially precipitated ..... 38 *a*
billiard, as a manufacture ..... 38 *h*
statutory provision for ..... 37, par. 13
French, not chalk ..... 38 *e*
statutory provisions for ..... 37, par. 13; 38, pars. 11, 16, 46
ground, statutory provision for ..... 37, par. 13
manufactures of, statutory provisions for ..... 37, par. 13
precipitated, etc., as manufactures of chalk ..... 38 *c*, *d*
statutory provisions for ..... 37, par. 13; 38, pars. 11, 16, 46
prepared ..... 37, par. 13; 38, pars. 11, 16, 46
red, colored clay not ..... 38 *b*
statutory provisions for ..... 37, par. 13; 38, pars. 11, 16, 46
tailors', as chalk ..... 38 *g*
statutory provision for ..... 37, par. 13
talc pieces for marking iron ..... 38 *f*
tiver in powder not ..... 71 *b*
unmanufactured, statutory provisions for ..... 724, pars. 519, 433, 531, 611
Chamois—
leather bags as manufactures of leather ..... 660 *o*
skins as raw skins ..... 801 *c*
dry salted, untanned ..... 637 *a*
statutory provisions for ..... 635, par. 438; 636, pars. 341, 456
unfinished, not leather ..... 637 *i*, 638 *k*
sponges as manufactures of leather ..... 658 *j*
Chamoisine dusters as manufactures of cotton ..... 416 *m*
Chamomile oil, statutory provisions for ..... 766, pars. 626, 563, 661; 767, par. 566
Chamotte plates as white earthenware ..... 108 *j*
Champagne—
bottles containing ..... 118 *i*
statutory provisions for ..... 363, pars. 295, 243, 335, 307
(*See* Liquors; Reciprocity; Wines.)
Change in law, effect of—
goods afloat ..... 16 *f*, *g*, 894 *c*
arriving before but entered after ..... 7 *e*, *f*, *g*
awaiting entry ..... 894 *b*
in customs custody ..... 7 *a*, *d*, 769 *j*, 891 *a*, *b*, *c*, *d*
in warehouse, rulings ..... 7 *b*, 1059 *b*, *d*, *e*, *f*, *h*, *i*
statutory provisions for ..... 8 38, secs. 33, 50, 10; 1058, sec. 20
not discharged from vessel ..... 894 *f*, 895 *a*
lead in bonded smelter ..... 222 *d*
theatrical costumes under bond ..... 788 *c*, *d*
Changing goods after manufacture, to evade duty ..... 92 *e*, 496 *m*, 497 *f*, *i*, *j*, *k*, 528 *c*, *d*, 535 *j*, 536 *d*
Channels, iron or steel, statutory provisions for ..... 171, pars. 125, 113, 137; 172, par. 178
Char, bone. (*See* Bone char.)

Charcoal—
as nonenumerated article ..... 855 *b*
crayons as carbon articles ..... 111 *b*
as crayons ..... 72 *e*, 111 *n*
fusains ..... 74 *d*
fillers for hand warmers ..... 843 *e*
iron bars as charcoal iron ..... 169 *d*, 170 *c*, 171 *a*
nail and wire rods ..... 171 *b*, *d*, 188 *b*
statutory provisions for ..... 170, pars. 124, 111, 136, 148
not a manufacture of wood ..... 276 *a*
plate iron, specific provision ..... 173 *a*
statutory provisions for ..... 829, pars. 434, 532, 525
Charges—
accruing after goods ready for shipment ..... 1038 *g*
apportionment of, bottles filled ..... 24 *i*, 116 *k*, 1044 *g*
compound duty goods ..... 50 *a*
hosiery packing ..... 407 *h*, 1038 *c*, 1044 *e*
packing ..... 1038 *c*, 1044 *e*, *h*
as part of dutiable value, statutory provisions for ..... 1033, secs. 19, 7
ascertainment of, part of appraisement ..... 1046 *g*
bringing wool into "godown" ..... 1038 *f*
converters', are not commissions ..... 1047 *g*
dutiability of, who to determine ..... 1044 *j*, 1046 *d*, *g*
failure to specify on invoice ..... 1035 *m*, *n*, 1037 *k*, 1038 *h*, *i*, *o*
finishing, are dutiable ..... 1048 *c*
for marking imported goods ..... 863 *b*
gratuitous services ..... 1057 *c*
grinding rice, dutiable ..... 1049 *a*, *e*
inland freight, included in entered value ..... 1057 *d*
invoice, remedy of importer ..... 946 *g*, *h*, *i*
lighterage, nondutiable ..... 1038 *b*
opening bales of wool ..... 1038 *k*
packing, are dutiable ..... 1039 *b*, *c*, *d*, 1040 *b*
part of market value ..... 1037 *j*, 1042 *a*
pure-food law ..... 1087 *h*, 1088 *a*, *c*
putting up machinery ..... 1038 *d*
services of customs inspectors ..... 1061 *j*, *k*, *l*, 1062 *a*, *b*
shaking dirt out of wool ..... 1038 *e*
storage, etc., pro forma invoices ..... 1061 *c*, *d*, *f*, 1062 *f*
labor and cartage, entry without invoice ..... 1089 *f*, *g*, *h*
test of dutiability ..... 1049 *b*, *c*
transportation ..... 1035 *o*, 1036 *a*, *b*, *c*, *d*, *f*, *g*, 1044 *j*
prior to 1883 ..... 1055 *i*, *j*, 1056 *a*, *h*, *j*, 1057 *b*, *c*, *d*, *e*
weighing and gauging, abolition of ..... 1060 *b*, *c*, *d*, *e*, *f*, *g*, *i*
winding and packing yarn ..... 1038 *n*
(See Appraisement; Commissions; Fees; Value.)
Charitable associations, regalia for ..... 791 *e*, 792 *u*
Charm—
knives as jewelry ..... 620 *g*
not jewelry ..... 622 *h*
pencils as lead pencils ..... 677 *b*
Charms—
china, not jewelry ..... 105 *h*
statutory provisions for ..... 102, pars. 95, 81, 85, 100, 125
enameled, as jewelry ..... 621 *h*
Charts—
as lithographic prints ..... 557 *g*
for Congressional Library, statutory provisions for ..... 712, pars. 500, 412, 514; 713, par. 659
for institutions, etc., statutory provisions for ..... 716, pars. 503, 413; 717, pars. 515, 660
for United States, statutory provisions for ..... 712, pars. 500, 412, 514; 713, par. 659
hydrographic, statutory provisions for ..... 713, pars. 501, 410
not specially provided for, statutory provisions for ..... 564, pars. 403, 311, 423, 384
printed over twenty years, statutory provisions for ..... 713, pars. 501, 410, 512, 658
Chatelaine—
bags, not jewelry ..... 620 *l*, 656 *h*
pins as jewelry ..... 624 *i*, *k*

Chatterton's compound, gutta-percha 656
Cheese—
boxes are packing boxes ..... 269 *f*,
glass jars as coverings for ..... 303 *e*,
statutory provisions for ..... 303, pars. 237, 195, 267, 2
Chemical—
compounds and mechanical mixtures distinguished ..... 22 *d*, *e*, 28 *a*, *a*, *i*, 55
medicinal preparations distinguished 27
list of articles held to be 32
manufactures of, no provision for 27
statutory provisions for ..... 25, pars. 3, 60, 76; 26, par. 9
where chemicals have lost their identity 847
glassware as bottle glassware 119
definition of 129
germ disks as 129
measurement of 117
statutory provisions for ..... 122, pars. 107, 14
utility etching 148
when bottles are 118
(*See* Glass; Glassware.)
hydrometers as scientific instruments 781
salts, a general enumeration 34
statutory provisions for ..... 25, pars. 3, 60, 76; 26, par. 9
Chemises—
as wearing apparel 448
not dutiable as shirts 400
Chenille—
carpets, statutory provisions for ..... 509, pars. 372, 287, 399, 36
cotton; articles of, statutory provisions for ..... 404, par. 316; 405, pars. 260, 35
curtains of, statutory provisions for ..... 404, par. 316; 405, pars. 260, 35
drapery goods as manufactures of silk 540
not pile fabrics 518
fascinators not wearing apparel 405
for embroidery as manufactures of silk 542
silk, statutory provisions for ..... 517, pars. 386, 29
table covers, cotton, statutory provisions for ..... 404, par. 316; 405, pars. 260, 35
yarn as manufacture of wool 484
on wire as manufacture of silk 535
Cheroots, statutory provisions for ..... 298, pars. 217, 188, 246, 24
Cherries—
as fruits in sugar 332
in brandy, as entirety 358
as nonenumerated article 842
in brine, as fruits in brine 740
not cherries green or ripe 330
in maraschino, as fruit preserved ..... 334 *g*,
as nonenumerated articles 336
in sirup as fruits in sirup 335
in spirits, excess of liquor 372
pitted and bleached as fruit prepared 331
statutory provision for ..... 329, par. 26
wild, in spirits 332
Cherry—
as a cabinet wood ..... 266 *j*, 818
juice as fruit juice 372,
cherries in alcohol not 332
concentrated as alcoholic compound ..... 24 *m*,
as cherry juice ..... 371 *h*,
medicated ..... 82 *o*, 84
statutory provisions for ..... 371, pars. 299, 247, 33
sirup as nonenumerated article ..... 332 *k*, 853
stocks, cuttings, or seedlings, statutory provision for ..... 311, par. 25
Chess balls and chessmen, statutory provisions for ..... 596, pars. 417, 320, 435, 42
Chestnut flour not a starch ..... 354 *k*, 843 *d*, 851
Chestnuts boiled in sirup not nuts 344
Cheviot extract as shoddy 479
Chicago, limits of the port of 6

Chickens as poultry ..... 346 *k*
Chicle, statutory provision for ..... 58, par. 30
Chicory—
ground and burnt ..... 347 *b*
preparation not chicory ..... 348 *a*, 351 *b*
root, statutory provisions for ..... 348, pars. 280, 227, 435, 317, 533, 288
Chiffon—
bands not dutiable as trimmings ..... 527 *c*, *f*, 529 *c*
flouncings, statutory provision for ..... 524, par. 390
goods, veiling and other ..... 527 *i*, *j*, *k*, 529 *c*, 531 *a*, *d*, *e*, 538 *f*
silk, as silk woven fabric ..... 519 *e*, 520 *a*, 522 *g*, 527 *k*
velvet dutiable as velvet ..... 518 *b*
Children's—
books, lithographic, statutory provisions for ..... 553, par. 400
bracelets as articles of metal ..... 246 *m*
as jewelry ..... 603 *s*
as toys ..... 600 *c*, 602 *b*
cups, plates, etc., not toys ..... 107 *d*, *e*, *f*, 244 *f*
knives and forks, when toys ..... 602 *m*, 604 *h*, *i*
necklaces as jewelry ..... 625 *c*
as toys ..... 602 *b*
plates as toys ..... 606 *b*, *t*, *u*, 607 *a*
rings as toys; as jewelry ..... 599 *j*, 601 *c*, 621 *d*, 622 *k*, 625 *i*, *j*
spoons, watering pots, etc ..... 602 *l*
tents as toys ..... 599 *l*
tin cups as toys ..... 598 *j*
workboxes as toys ..... 600 *e*
Chillies as capsicum unground ..... 356 *g*, 357 *a*, *b*
as nonedible spices ..... 735 *r*
Chimneys, glass, statutory provision for ..... 142, par. 108
lime glass, as manufactures of glass ..... 148 *f*
(*See* Glass.)
Chin pads not musical instruments ..... 667 *b*
China—
and glass calors ..... 68 *g*
and metal vases as articles of metal ..... 238 *f*
as decorated china ..... 104 *a*, 106 *h*, 241 *f*
articles of. (*See* Chinaware.)
clay, statutory provisions for ..... 98, pars. 93, 82, 98; 99, par. 98
decorated by American artist ..... 103 *g*
with metal ..... 105 *g*
figures, when dolls and when not ..... 103 *m*, 601 *e*, 603 *d*, *g*
grass, manufactures of, statutory provision for ..... 460, par. 351
painted in mineral colors ..... 103 *h*
plaques, painted, not paintings ..... 104 *p*, 105 *a*, *b*, *c*
position babies not toys ..... 105 *e*
roses made of, not artificial flowers ..... 106 *c*
stained, not decorated ..... 104 *b*
vases, limitation of provision for ..... 103 *d*, *e*
ware, decorated or ornamented, statutory provisions for ..... 102, pars. 95, 85, 100, 125
manufacture of, statutory provisions for ..... 108, pars. 96, 101
plain white, statutory provisions for ..... 102, pars. 95, 84, 100, 126
white fancy, not decorated ..... 106 *g*, 107 *a*, *b*
(*See* Decorated; Earthenware.)
Chinas, as cotton and silk goods ..... 390 *g*, 392 *f*
Chinese—
blue. (*See* Blue.)
camel hair as class 2 wool ..... 471 *b*
cash not free as coins ..... 727 *b*, *c*
cucumbers not sweetmeats ..... 333 *a*
likin tax not part of market value ..... 1034 *f*, *g*
matting. (*See* Matting.)
nut oil free as nut oil ..... 768 *d*
paper money as manufactures of paper ..... 571 *h*
sheep, wool from ..... 471 *j*
shoes as leather shoes ..... 638 *a*, 639 *a*
as wearing apparel ..... 532 *m*

Chinese—Continued.
trousers as clothing 504
white as oxide of zinc 70
wines not medicinal preparations 77
Chinisol. (*See* Quinosol.)
Chinois dutiable as limes 340
Chintz as countable cotton cloth 389
Chip—
baskets of split willow are not chip ..... 272 *e*,
braids, plaits, etc., statutory provisions for ..... 582, par. 409; 583, pars. 417, 518, 44
hats, statutory provisions for ..... 582, par. 409; 583, par. 40
manufactures of, statutory provisions for ..... 647, pars. 449, 352, 46
willow, dutiable as manufactures of willow 649
Chloralamide a chemical compound ..... 31 *c*
Chloral hydrate—
as an alcoholic medicinal preparation ..... 77 *a*, *f*, *l*, 78 *b*, 79
as chemical compound ..... 31 *j*
statutory provisions for ..... 76, par. 1
Chlorate of potash. (*See* Potash.)
of soda. (*See* Soda.)
Chloride of—
lime, statutory provisions for ..... 36, pars. 8, 537, 635, 61
magnesia as chemical compound ..... 29 *l*
magnesium as chemical compound 33
zinc, statutory provision for ..... 70, par. 5
strong solution ..... 33 *c*
Chlorodyne, Brown's alcoholic ..... 79 *a*, *l*
Chloroform, statutory provisions for ..... 38, pars. 14, 13, 17, 10
Chlorophyll as nonenumerated article ..... 855 *l*
not a color 72
Chocolate—
and chocolate confectionery distinguished ..... 291 *i*,
and cocoa, coverings of, statutory provisions for ..... 348, par. 28
distinguished ..... 349 *c*
cakes as manufactures of cocoa ..... 350 *c*, *c*
confectionery, statutory provisions for ..... 290, pars. 229, 23
coverings held not plain wooden ..... 349 *b*, *g*
dutiable value and weight, ascertainment of ..... 349 *b*, *c*, *e*,
statutory provisions for ..... 343, pars. 281, 229, 318, 29
sweetened (1890) ..... 349 *j*, 350 *c*
wafers as prepared chocolate 349
not confectionery ..... 291 *c*
Christian Endeavor Society, flags for ..... 792 *c*
Christmas tree ornaments ..... 597 *k*, *l*, 598 *c*, *d*, *o*, 603 *a*, *k*, *o*, 604 *b*, *f*, 606 *m*, 610 *c*, *d*
trees, artificial, as toys 601
small, as nonenumerated articles 844
Chromate of—
iron, statutory provisions for ..... 724, pars. 520, 438, 132, 21
potash. (*See* Potash.)
soda. (*See* Soda.)
zinc as a color ..... 73 *j*
Chrome—
alum, crystallized, a chemical salt ..... 28 *j*
produced from anthracene ..... 28 *j*
green, Guignet's green as ..... 66 *b*
sesquioxide of chromium ..... 66 *d*
statutory provisions for ..... 66, pars. 48, 41, 5
iron as metals unwrought ..... 226 *g*
metal as similar to ferromanganese ..... 168 *i*, 226 *b*
yellow in pans ..... 66 *c*
statutory provisions for ..... 66, pars. 48, 41, 5
Chromic ore, statutory provisions for ..... 724, pars. 520, 438, 132, 21
Chromium—
as similar to ferromanganese ..... 168 *i*, 226 *b*
colors, statutory provisions for ..... 66, pars. 48, 41, 5
fluorine, a chemical salt ..... 33 *c*
Chronometers and parts of, statutory provisions for ..... 231, par. 191; 232, pars. 172, 210, 41

Chrysarobin as a drug ..... 52 *e*, 82 *h*
Chrysoberyls as precious stones ..... 626 *g*
Chrysolite, manufactures of, statutory provision for ..... 160, par. 115
Church—
altars as works of art ..... 823 *a*, *g*, 824 *e*, 825 *c*, *d*
articles purchased directly by ..... 824 *b*
regalia. (*See* Regalia.)
statuary free as casts of sculpture ..... 791 *a*, *c*, *g*, 792 *a*, *b*, *h*, 793 *o*, *p*
zinc statue for, held free ..... 239 *a*
Churchwardens as common clay pipes ..... 679 *m*
Chutneys as fruits preserved ..... 332 *j*
Cider, statutory provisions for ..... 308, pars. 243, 436, 274
Cigar—
cabinets as smokers' articles ..... 679 *k*
cases as smokers' articles ..... 678 *a*, 679 *b*, *c*, *q*
cutters as smokers' articles ..... 679 *d*, *e*
unfinished, not smokers' articles ..... 249 *d*
holders as smokers' articles ..... 679 *g*
labels, bronze printing ..... 558 *a*, *b*, *c*, *d*
flaps and bands, statutory provisions for ..... 553, par. 400; 554, par. 308
lighters as smokers' articles ..... 679 *r*
Cigarette—
books, statutory provision for ..... 677, pars. 459, 359, 468
holders as smokers' articles ..... 679 *g*
machines not smokers' articles ..... 679 *l*
paper, statutory provisions for ..... 677, pars. 459, 359, 468
with pasteboards, as cigarette books ..... 679 *s*, *t*
Cigarettes, statutory provisions for ..... 298, pars. 217, 188, 246, 245
Cigars—
given to exposition jury dutiable ..... 298 *c*
passenger's, free of duty and tax ..... 298 *b*
statutory provisions for ..... 298, pars. 217, 188, 246, 245
Cinchona—
bark, alkaloids or salts of, statutory provisions for ..... 790, pars. 647, 601, 690
barks, statutory provisions for ..... 708, pars. 488, 394; 709, pars. 499, 521
Cinnamon and chips of, unground, statutory provisions for ..... 802, pars. 667, 627, 714, 526
oil, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 564
Circular saws. (*See* Saws.)
Citizen. (*See* American.)
Citral as oil of lemon ..... 771 *g*
Citrate of lime, statutory provisions for ..... 755, pars. 600, 535, 634, 617
Citron—
candied, as fruits in sugar ..... 336 *i*, 337 *c*
dried, as fruits in sugar ..... 336 *d*, *n*
in brine, as fruits in brine ..... 740 *p*
peel, preserved, candied, or dried, statutory provision for ..... 341, par. 267
preserved, candied, or dried, statutory provision for ..... 341, par. 267
Citronella oil, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 567
Citrus fruit called chinois ..... 340 *g*
Civet, crude, statutory provisions for ..... 724, pars. 521, 437, 534, 507
oil, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 567
Claim against United States ..... 1140 *g*, *h*
Clams, ground and canned, free as shellfish ..... 798 *h*
Clapboards—
cedar, as manufactures of wood ..... 277 *h*
statutory provisions for ..... 267, pars. 199, 677, 678, 221, 222, 227, 228
Clasp knives. (*See* Knives.)
Class designation more specific than individual name ..... 333 *i*, 340 *e*
Classification—
articles bearing a class name, but not dutiable thereunder ..... 288 *e*, 537 *f*
made of different grades of same material ..... 191 *f*, 556 *e*
on both dutiable and free list ..... 58 *d*
as of date of enactment of law ..... 108 *b*
character as imported, not subsequent use, determines ..... 742 *g*
chief component an unenumerated article ..... 528 *e*
decorated articles of mineral substance ..... 110 [note]
determined by condition as imported ..... 844 *d*, *e*, *f*

Classification—Continued.
dyeing, when not affecting ... 91 *b*
entireties may be separated for ... 719 *g*
not be separated for ... 763 *i*
not controlled by invoicing ... 1078 *g*
expensive character of goods may affect ... 623 *e*, 624 *g*
finished, higher rate than unfinished articles ... 48 *c*
general rules for ... 1078 *d*
goods changed to evade duty ... 92 *e*, 496 *m*, 497 *f*, *i*, *j*, *k*, 528 *c*, *d*, 535 *j*, 536 *d*
introduced after enactment of tariff ... 549 *f*, 688 *k*, 1083 *k*
india rubber ingredient an exception to rule ... 411 *h*, *f*, *g*, *k*, *l*
intent not an element in ... 211 *e*, 225 *c*, 528 *c*, *d*, 536 *d*
of Congress to increase duties on more expensive goods ... 439 *g*
inutility of article does not affect ... 480 *f*
not controlled by invoice description ... 1078 *k*
relative quantity, not value, controlling ... 542 *m*
specific designation controls, irrespective of condition of article ... 371 *i*, 613 *j*, 685 *m*, 726 *h*, 731, *c*, *d*, 736 *l*, 739 *b*, 750 *a*, *f*, 751 *h*, 761 *e*, 795 *c*, 798 *h*, *i*, 799 *a*, *b*, 806 *c*, *d*, *e*, *g*, 807 *b*
effect of modifying statutes ... 422 *c*
governs, though articles unfit for use ... 207 *c*, *d*, *e*
not controlling ... 258 *e*, 587 *f*, 831 *c*
prevails over general terms ... 853 *b*
versus chief use ... 347 *a*, 617 *c*, 645 *b*
substantial part controlling ... 259 *c*, *a*, 260 *g*
unenumerated articles, last resort ... 82 *l*
(*See* Commercial designation; Component materials; Entireties; Mixed materials; Use.)
Clay—
china, statutory provisions for ... 98, pars. 93, 82, 98; 99, par. 98
common blue, for crucibles, statutory provisions for ... 724, para. 522, 439, 535
cubes glued on heavy paper, as tiles ... 95 *h*
fire, as unwrought ... 99 *d*
kiln-baked, as tiles ... 95 *a*
pipe stems, broken, as manufactures of clay ... 113 *g*
pipes, common and other ... 678 *b*, *j*, 679 *a*, *m*, *p*
including pipe bowls, statutory provisions for ... 677, pars. 459, 359, 468, 476
tank blocks as bricks ... 93 *g*
Clays, wrought and unwrought, statutory provisions for ... 98, pars. 93, 82, 98; 99, pars. 97, 98
Cleaned spruce gum as not advanced ... 733 *g*
Clerical error—
addition on entry not noted on invoice as ... 922 *a*, 925 *k*, 927 *b*, *i*
additional duty incurred through, statutory provisions for ... 918, sec. 7
assessment on less than entered value permitted ... 927 *g*, *j*
authority of Secretary to correct, statutory provisions for ... 1066, sec. 24
inclusion of dutiable item not ... 924 *d*
penalty incurred through, relief denied ... 925 *n*, 926 (*a*) to (*k*), 927 *c*, *d*, *f*, *h*, 928 *a*, 976 *a*
granted ... 924 *g*, 925 (*a*) to (*m*), 927 *a*, *b*, *e*, *g*, *i*, *j*
(*See* Board of General Appraisers)
Cliff stone, unmanufactured, statutory provisions for ... 724, par. 611; 804, pars. 671, 638, 723, 611
Clippings—
cotton knit, as cotton waste ... 729 *e*
as paper stock ... 774 *i*
for paper stock, statutory provisions for ... 773, par. 632, 577, 670, 754
from photographic paper as waste ... 684 *a*
skins as waste ... 684 *m*, 685 *i*
woolen, as rags, not waste ... 479 *j*, 480 *h*, *j*
Cloaks, woolen, statutory provisions for ... 499, par. 285; 500, pars. 397, 367
Clock—
cases, china, a specific provision ... 102 *f*
glass for, not parts of clocks ... 132 *d*
in part of china, not as china ... 103 *l*
statutory provisions for ... 102, par. 95; 160, par. 115
dials not dutiable as parts of watches ... 249 *g*
jewels for French clocks ... 232 *e*
statutory provisions for ... 231, par. 191; 232, pars. 467, 557
movements, mechanical figures not ... 244 *g*
not dutiable as watch movements ... 249 *i*

Clock—Continued.
parts, metal cases are not ... 233 *h*
pieces of beveled glass, when ... 233 *f*, 234 *c*
Clocks—
and movements separately packed ... 249 *h*
parts of, statutory provisions for ... 231, par. 191; 232, pars. 173, 414
as manufactures of metal or wood ... 249 *k*, 278 *a*, *b*
china and metal as decorated china ... 105 *i*
glass sphere containing watch movement not ... 233 *c*
in china cases ... 109 *k*
in earthenware cases ... 109 *l*
musical attachment, as clocks ... 233 *e*, 666 *b*
parts of, mantel ornaments not ... 245 *f*
traveling, in leather cases, as entireties ... 234 *b*
with marble cases as manufactures of marble ... 163 *e*
separately dutiable ... 161 *e*, *f*
with onyx cases as articles of metal ... 249 *l*
Cloisonne ware as enameled ware ... 212 *c*
Cloth—
cotton. (*See* Cotton.)
for buttons, statutory provisions for ... 589, pars. 413, 315, 428, 382
lined paper as paper ... 561 *g*
softening grease not alizarin assistant ... 59 *b*, *c*, *g*
waterproof. (*See* Waterproof cloth.)
(See specific materials.)
Clothing—
card. (*See* Card clothing.)
cotton or other vegetable fiber, statutory provisions for ... 397, pars. 314, 258, 349
silk ready made, statutory provisions for ... 524, par. 390; 525, pars. 301, 413
woolen, statutory provisions for ... 499, pars. 370, 284; pars. 396, 366
(*See* Wearing apparel.)
Cloths, bolting, statutory provisions for ... 711, pars. 498, 407, 510, 657
Clover seed as grass seed ... 796 *k*, *l*, *m*
Cloves and clove stems, unground, statutory provisions for ... 802, pars. 667, 628, 715, 527
Clown sets not wearing apparel ... 501 *l*
Clydesdale stallions, free entry of ... 692 *g*, *h*, *i*
Coach furniture, statutory provisions for ... 644, par. 415
Coaching watches dutiable as watches ... 233 *k*
Coal, act of January 15, 1903, statutory provisions ... 593
importations under ... 594 *f*, *h*, *i*, *j*, *k*, 595 *b*
and culm mixed, as coal ... 595 *e*
anthracite, less than 92 per cent carbon ... 594 *a*, *c*, *d*, *f*
statutory provisions for ... 593 (coal act); 724, pars. 523, 441, 536, 673
bituminous, statutory provisions for ... 593, pars. 415, 318½, 432, 417
briquettes as coal "in any form" ... 595 *b*
drawback on, abolished ... 595 *f*, 596 *a*
privilege, not right ... 595 *i*
statutory provisions for ... 593, pars. 415, 417
dust fuel as nonenumerated article ... 848 *n*
limitations of free entry of ... 1091 *i*
percentage of carbon ... 595 *g*
slack, statutory provisions for ... 593, pars. 415, 318½, 432
sold but not unladen, held dutiable ... 594 *e*
stores, American vessels, statutory provisions for ... 724, pars. 523, 441, 537, 674
and sea stores distinguished ... 1091 *j*, *l*, *m*
are not ship stores ... 594 *b*
transshipped in port is dutiable ... 725 *a*
Coal tar—
colors derived from anthracin ... 41 *b*
not from anthracin ... 39 *a*
statutory provisions for ... 38, par. 15; 39, pars. 14, 18, 82
crude, statutory provisions for ... 725, pars. 524, 443, 538, 80
distillates ... 30 *g*, *h*, *i*
dyes, statutory provisions for ... 38, par. 15; pars. 14, 18, 82
pitch, statutory provisions for ... 725, pars. 524, 647, 731, 81
preparations, determining characteristics ... 34 *f*, 47 *j*
medicinal ... 45 *f*, 78 *k*

Coal tar—Continued.
preparations, not a commercial designation ..... 47 *e*
statutory provisions for ..... 38, par. 15; 39, pars. 443, 19, 83; 725, pars. 443, 19, 83
what constitutes ..... 28 *g*
products, statutory provisions for ..... 38, par. 15
(See specific names of products.)
Coat linings, statutory provisions for ..... 494, pars. 368, 394, 369, 283, 395; 495, par. 365
Coated cotton cloth. (*See* Cotton.)
flax canvas as flax-woven fabric ..... 458 *f*
iron sheets. (*See* Iron.)
Coating, welding and drawing, not ..... 178 *f*, 179 *a*, *b*, 191 *d*, 239 *d*, 241 *h*, *l*
Cobalt—
and cobalt ore, statutory provisions for ..... 726, pars. 525, 444, 539, 675
oxide of, statutory provisions for ..... 48, pars. 16, 14½, 20, 50
Cocaine—
compounds, alcoholic ..... 79 *e*
crude, as an alkaloid ..... 30 *a*, *c*
hydrochlorate and muriate ..... 30 *b*, 32 *d*, 79 *d*, *e*, *f*, *g*
phenate, a chemical compound ..... 33 *g*
Cocculus indicus, statutory provisions for ..... 726, pars. 526, 445, 540, 528
Cochineal—
ammoniacal, as a dye ..... 53 *a*
extract, as alcoholic compound ..... 24 *j*
statutory provisions for ..... 726, pars. 527, 446, 541, 508
Cocoa—
and chocolate distinguished ..... 349 *d*
butter from cocoanut oil ..... 350 *h*
statutory provisions for ..... 350, pars. 282, 230, 320
butterine a substitute for cocoa butter ..... 350 *e*, *f*, 351 *a*
not fit for use as butter ..... 350 *g*
statutory provisions for ..... 350, pars. 282, 230, 320
crude, and leaves and shells of, statutory provisions for ..... 726, pars. 528, 447, 542, 676
fiber dyed and colored ..... 842 *n*
mats and matting, statutory provisions for ..... 664, pars. 452, 356, 464
statutory provisions for ..... 726, pars. 528, 447, 542, 676
manufactured, sweetened chocolate as ..... 350 *c*, *d*
oatmeal cocoa dutiable as ..... 349 *h*
powdered and unsweetened ..... 348 *d*
prepared, statutory provisions for ..... 348, pars. 281, 229, 319, 292
value in packed condition ..... 348 *c*
Cocoanut—
butter not nut oil ..... 771 *h*
ground, as prepared ..... 765 *h*
meat ground, as nonenumerated article ..... 843 *a*
prepared, statutory provisions for ..... 341, par. 267; 342, par. 218
oil, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 579
Cocoanuts, statutory provisions for ..... 765, pars. 622, 224, 582
Cocoons. (*See* Silk.)
Cod—
fish. (*See* Fish.)
liver oil and ether preparation ..... 83 *h*
preparation, De Jough's ..... 84 *b*
statutory provisions for ..... 60, pars. 34, 28, 38
oil dutiable as fish oil ..... 745 *d*
not dutiable as fish oil ..... 746 *c*
Coerulein from gallein ..... 40 *d*
Coffee—
roasted and ground, as coffee ..... 726 *h*
statutory provisions for ..... 726, pars. 529, 447, 543, 677
substitute, statutory provisions for ..... 351, par. 283, 231, 321, 290
Cogged ingots, statutory provisions for ..... 181, par. 135; 182, pars. 122, 146; 183, par. 177
Cognac, oil of ..... 53, par. 113
Coin holders not jewelry ..... 621 *n*
Coins—
and medals, old ..... 826, pars. 426, 524, 669
are free only when used as currency ..... 727 *b*, *c*
copper, silver, and gold, statutory provisions for ..... 727, pars. 530, 449, 544, 678

Coins—Continued.
foreign, actual and nominal standards ... 903 *g*, 904 *a*
Director of Mint to estimate value ... 898, secs. 25, 52
exchange and metal values of ... 898 *a*, 899 *a*, *b*, *e*, 900 *c*, *d*, *e*, 901 *d*, *f*
not included in proclamation ... 900 *b*, 904 *i*
power to determine standard ... 899 *c*, *f*
proclaimed value not reviewable ... 901 *c*, 903 *g*, 904 *b*, 905 *a*, *b*, *c*, 906 *b*, 908 *g*
(*See* Currency; Value.)
Coir and coir yarn, statutory provisions for ... 727, pars. 531, 450, 545, 679
hawsers as manufactures of vegetable fiber ... 466 *e*
Coke—
and coal distinguished ... 594 *j*
oven linings as brick ... 93 *h*
statutory provisions for ... 593, pars. 415, 318½, 433, 418
Colchicum seed as crude drug ... 735 *t*
Cold cream a cosmetic ... 85 *c*
Collar—
buttons, pearl or shell ... 590 *a*, 592 *f*
statutory provision for ... 589, par. 414
linings or stiffeners as wearing apparel ... 398 *c*
stiffeners as manufactures of cotton ... 416 *j*
Collars—
and cuffs, statutory provisions for ... 430, pars. 338, 275, 372
as wearing apparel ... 400 *c*, *d*, *e*, 449 *b*, 501 *a*, 529 *i*
cotton lace, as lace wearing apparel ... 399 *h*
made of tuckings as wearing apparel ... 399 *a*
Collections for exhibition, statutory provisions for ... 820, pars. 702, 688, 759; 821, sec. 2509
Collector—
appeal from decision of, statutory provisions for ... 970, sec. 14
common-law actions against, abolished ... 1142 *g*
failing to forward protests, remedy ... 1003 *g*
liability for negligence of subordinates ... 1120 *a*, *b*, *d*, *e*, *f*, *h*
for unlawful detention of goods ... 912 *d*
for wrong delivery ... 910 *c*
may compel production of papers, statutory provisions for ... 912, sec. 4
may examine parties under oath, statutory provisions for ... 912, sec. 4
nonreliability of, statutory provisions for ... 1067, sec. 25
Colleges, books, etc., for, statutory provisions for ... 716, pars. 503, 413; 717, pars. 515, 660
Collet books not loom harness ... 410 *a*, 461 *k*
Collodion—
all forms of, statutory provisions for ... 48, pars. 17, 15, 21, 105
articles, dutiable weight of ... 49 *a*, *c*, *g*
lithographed show cards ... 556 *c*
wholly or in chief value of ... 50 *g*
artificial silk made from ... 49 *l*, 50 *f*
celluloid advertising signs ... 49 *e*
cards, combs, trays, etc ... 49 *k*, *p*, 50 *a*
hair pins ... 49 *m*, 50 *b*
needles dutiable as needles ... 213 *d*
pingpong balls not toys ... 49 *d*, *i*
rosebuds as artificial flowers ... 612 *p*, *q*, 613 *f*
sheets as collodion articles ... 48 *a*
toys dutiable as toys ... 49 *f*
umbrella handles ... 48 *e*
fancy pins as articles of ... 50 *c*
films exposed abroad ... 50 *d*
for picture machines ... 49 *b*
memorandum pads ... 50 *e*
pyroxylin, smokers' articles of ... 49 *h*
Cologne water, statutory provisions for ... 23, pars. 2, 7, 8, 100
Colonies not part of mother country ... 834 *h*, *i*, *j*, *k*, 835 *e*
Color, when decorative and when not ... 124 *b*, *c*, *g*, 145 *f*
(*See* Decorated; Glass.)
Colored—
cottons. (*See* Cotton.)
engravings dutiable as engravings ... 570 *d*
glass. (*See* Bottles; Glass.)

Colored—Continued.
jute bags, distinctions ..... 454 a, b
pencils not crayons ..... 676 f
single stripe held to constitute ..... 461 b, g
Coloring—
for brandy, wine, beer, or other liquors, statutory provisions for ..... 50, pars. 18, 16, 22, 117
for confectionery ..... 44 n
for wine as brandy coloring ..... 50 h
in glassware, held not decorative ..... 126 e
(*See* Decorated; Glass.)
Colors—
burnt ocher not ..... 67 d
certain green paste not ..... 66 b
china and glass containing lead ..... 72 i
chromium, statutory provisions for ..... 66, pars. 48, 41, 53
coal tar. (*See* Coal tar.)
combination, as ink ..... 58 a
containing lead, but not quicksilver, statutory provisions for ..... 68, pars. 54, 45
quicksilver, statutory provisions for ..... 68, pars. 54, 45, 57
for decorating china ..... 68 g
in boxes, when toys ..... 71 h
with brushes. (*See* Entireties.)
in pans, chrome yellow not ..... 66 c
indiscriminately mixed ..... 73 i
or jars, specific provisions ..... 73 h
in tubes, rulings ..... 73 b, c, d, 75 b, d
statutory provisions for ..... 71, pars. 58, 48, 61
mineral or vitrifiable, not oil ..... 668 c
necessary characteristics of ..... 71 i
not specially provided for, statutory provisions for ..... 71, pars. 58, 48, 61, 87
(*See* Paints.)
Colt of duty-free mare is free ..... 719 a
Columns, iron or steel, statutory provisions for ..... 171, pars. 125, 113, 137; 172, par. 178
Combed silk fallen from machine ..... 515 a
statutory provisions for ..... 514, pars. 384, 298, 409, 380
Comber needles not dutiable as needles ..... 253 h
Combination—
bill and memorandum books ..... 565 n
collar buttons and tie holders ..... 239 l
shotguns and rifles. (*See* Shotguns.)
suits, cotton knit, statutory provisions for ..... 408, par. 319
Combing scarfs as wearing apparel ..... 402 k
Combs—
celluloid, jet-mounted, not jewelry ..... 623 c
currycombs are not ..... 258 e
definition of ..... 831 b
fancy mounted, when jewelry ..... 624 d, e
statutory provisions for ..... 831, par. 419
Comfits—
and confectionery distinguished ..... 290 c
statutory provisions for ..... 331, pars. 263, 218, 303, 302
Commercial designation—
a fact to be proved ..... 412 g, 606 u, 1085 b, c, d, 1149 c, d, e, f, g, 1150 a, b
and common understanding, identity may be proved ..... 385 a
applicable only to eo nomine provisions ..... 467 k
articles introduced after enactment of tariff law ..... 47 m, 388 g, 688 k, 1083 f, k
at date of tariff act controls during life of law ..... 84 k, 494 a, 629 g
can not make black glass jet ..... 150 h, 154 a
ceases to control if article substantially changed ..... 1081 h
controls classification of worsted goods ..... 506 d
crushed loaf sugar not loaf sugar ..... 289 g
descriptive words as ..... 783 q, 784 a
determined by trade usage in this country ..... 651 k, 658 b, 1080 b, c, d, e, f, 1082 e, 1083 c, g, 1084 h
"embroidered and hemstitched" and "hemmed" ..... 394 m, 395 a, c
established after enactment of tariff not controlling ..... 1083 j
by buyers and sellers, not by manufacturers ..... 289 i
by merchants, not mechanics ..... 1084 f, g

Commercial designation—Continued.
established by wholesalers, not by retailers and consumers ..... 403 *h*, 601 *o*, 1084 *h*, *i*, 1085 *a*
evidence as to, admissibility of ..... 335 *d*, 1146 *e*
insufficiency of ..... 337 *b*, 598 *b*, 601 *o*
competence of witness not continuously in business ..... 1147 *d*
if conflicting, common meaning governs ..... 335 *e*, 1082 *c*
negative has much weight ..... 378 *d*, 1081 *j*
of, in one trade, insufficient ..... 613 *c*, *d*, 626 *j*
of interested witnesses ..... 753 *b*
of manufacturer held competent ..... 1145 *f*
required to prove ..... 198 *d*, 1081 *d*, *k*, 1082 *a*, *b*, 1084 *f*, *h*, *i*, 1085 *a*, 1147 *d*
slight, permitted to show ..... 415 *l*
testimony of one witness held sufficient ..... 438 *h*
is not sufficient ..... 410 *h*, 572 *i*
first and most important consideration ..... 750 *g*, 807 *c*
general, prevails over subordinate designations ..... 436 *e*, 449 *p*, 533 *s*, 534 *a*, *b*, *c*, *d*, *g*, 1081 *e*, *f*, 1083 *b*
"goods of similar description" not a ..... 498 *b*, *c*
hemp carpeting containing no hemp ..... 467 *k*
imitation article dutiable as genuine ..... 69 *c*, 109 *a*
immaterial as concerning cotton cloth ..... 388 *b*
when language of statute unequivocal ..... 302 *d*, 1082 *g*
provision is for "manufactures of" ..... 584 *h*
tariff specifies measurement ..... 209 *i*
inferable legislative intent prevails over ..... 1082 *d*, 1083 *c*
invoice terms not proof of ..... 1083 *b*
"lace" is not a ..... 531 *m*
lithographic prints held not to be ..... 557 *c*
is a ..... 555 *d*
"manufactures of" is not a ..... 467 *k*, 653 *d*, 655 *j*
"medicinal preparations" is not a ..... 84 *k*
names used in tariff presumed to be ..... 198 *e*
necessary requirements of ..... 335 *e*, 1078 *d*, 1081 *i*, 1082 *a*, *b*, *h*, 1083 *a*, *e*, 1084 *i*
prevails over botanical designation ..... 796 *d*
chemical designation ..... 22 *c*, 686 *f*, *g*, 806 *g*
component materials ..... 561 *g*, 745 *c*, 768 *e*, *g*, 1083 *h*, 1084 *e*
name of manufacturing process ..... 410 *g*
ordinary meaning ..... 347 *c*, 758 *c*, 807 *h*, 831 *c*
scientific meaning ..... 353 *h*, *j*, 1084 *d*
source derived from ..... 731 *a*
use ..... 377 *a*, 427 *b*, *c*, 606 *l*, 712 *b*, *c*
"tapes" held to be a ..... 409 *h*, 410 *d*
"toys" held to be a ..... 606 *t*, *u*, 607 *a*
when not conclusive ..... 206 *q*
(*See* Classification; Evidence; Use.)
Commercial—
method directed to be used ..... 522 *d*
for appraisement purposes ..... 961 *b*
test, lead are ..... 223 *h*, 224 *a*, *b*
sugar ..... 285 *b*
Commissions—
added to make market value ..... 1037 *b*, *d*, *e*, *f*, *g*, 1045 *l*, 1046 *d*, *g*
as part market value ..... 934 *g*, 944 *g*, 1049 *h*, 1050 *a*, *b*, *c*
charges for (prior to 1883) ..... 1054 *et seq.*
collector may not add ..... 1046 *d*, *g*
consigned goods ..... 1036 *j*, *l*, *o*, 1037 *a*
definitions of ..... 1033 *i*, *j*, *k*, *l*, 1037 *c*
generally not dutiable ..... 1036 *h*
item including finishing charges ..... 1047 *g*
protest may raise question of ..... 934 *g*, 944 *g*, 1012 *c*
(*See* Charges; Value; Appraisement.)
Common—
brown earthenware, statutory provisions for ..... 101, pars. 94, 83, 99, 124
gray and yellow earthenware, statutory provisions for ..... 101, pars. 94, 83
law terms in acts of Congress ..... 1069 *a*
Compasses, drawing, not scientific instruments ..... 249 *p*
dutiable as toys ..... 600 *d*, 603 *t*

Component materials controlling classification ..... 453 *l*, 467 *j*
cotton and silk fabrics ..... 390 *g*, 391 *a*, *h*, 521 *b*, 544 *d*
how value determined ..... 416 *a*, 439 *a*, 575 *i*, 664 *d*, *e*, 775 *i*
labor not an element ..... 416 *a*, 859 *g*, *h*
of chief value, statutory definition ..... 855, sec. 7; 856, secs. 4, 5
rate indeterminable ..... 859 *d*
rule for ascertaining value of ..... 857 *h*, 858 *a*, *c*, *g*
what is a "single" component ..... 415 *e*, 572 *c*, *g*
when no provision for manufactures of ..... 22 *d*, 28 *i*
Composition—
metal, alloys held to be ..... 728 *a*, *b*, *d*, *e*, *f*
bronze and brass articles not ..... 243 *f*, *h*
in sheets ..... 728 *a*, *d*, *e*, *f*
metallic packing not ..... 244 *g*
statutory provisions for ..... 727, pars. 533, 452, 192, 186
statuary not earthenware ..... 103 *f*
not plaster of Paris ..... 657 *g*
Compounds—
alcoholic. (*See* Alcoholic compounds.)
chemical. (*See* Chemical compounds.)
Concentrated copper ore free as copper ore ..... 773 *a*
Condensed milk, statutory provisions for ..... 304, pars. 239, 196, 269, 276
Condition of goods—
barrels exported empty, returned filled ..... 708 *a*, *b*
change in, on voyage ..... 287 *m*
to evade duty ..... 289 *d*, 528 *c*, *d*, 535 *j*, 536 *d*
imported, determines classification ..... 844 *d*, *e*, *f*
option of importer ..... 225 *c*, 251 *i*
Confectioners' paper goods as manufactures of paper ..... 573 *n*, *o*
Confectionery—
and comfits distinguished ..... 290 *c*
bakery products not ..... 291 *d*
cakes held to be ..... 290 *g*
coloring as coal-tar colors ..... 44 *n*
coverings, statutory provisions for ..... 290, par. 212
pellets of sugar and starch as ..... 291 *h*
statutory provisions for ..... 290, pars. 212, 183, 229, 238, 239, 243, 244
Confederate States, payment of duties to ..... 1116 *g*, 1127 *g*, *h*, 1134 *b*, *c*
Congress—
Canvas. (*See* Cotton; Etamines.)
may not delegate legislative powers ..... 838 *a*, *b*
may ratify unauthorized acts of Executive ..... 17 *g*, *h*, *i*
power over tariff legislation for new possessions ..... 18 *j*, *k*, 19 *a*, *b*, *c*, *d*, *e*
Congressional Library, books, etc., for, statutory provisions for ..... 712, pars. 500, 412, 514; 713, par. 659
Conine hydrobromate as alcoholic ..... 79 *h*
Conium seed as crude drugs ..... 735 *s*
Connecting rods. (*See* Steel.)
Consigned—
and purchased goods distinguished ..... 916 *f*, 918 *c*, 919 *d*, *e*
goods, additions on entry not permitted, rulings ..... 919 *b*, *c*, *d*, *e*, 920 *a*
statutory provisions ..... 918, sec. 7
control of consignor ..... 911 *b*, *c*, *d*, *e*, *f*
nondutiable invoice item added ..... 921 *e*, 1036 *n*, 1038 *h*
penalty for undervaluation ..... 936 *b*, *c*, *d*, *g*, 937 *a*, *b*
statements required on entry of, statutory provisions for ..... 937, sec. 8
Consignee—
any partner may be ..... 691 *d*
indorsee of bill of lading as, statutory provisions for ..... 909, sec. 1
joint interest in goods ..... 911 *a*
liability of, for duties ..... 909 *c*, *e*, *f*, 910 *a*, *b*, *e*, 1130 *a*, *b*
for fraud of consignor ..... 709 *b*
may not declare as owner ..... 909 *b*, 917 *a*
mistake in delivery to ..... 910 *c*
Constitutional law—
Hawaiian Islands subsequent to annexation ..... 18 *j*, *k*, 19 *a*, *b*, *c*, *d*, *e*
status of inhabitants of conquered territory ..... 20 *a*
The Insular Cases ..... 15 *j*, *k*, *l*, 16 *a*, *b*
war power of Executive to levy duties ..... 17 *b*, *c*, *d*, *e*, *f*

Constitutionality—
Act of May 9, 1890 ..... 1073 *b*
June 10, 1890 ..... 1073 *c, d*
October 1, 1890 ..... 1073 *e, f*
Foraker Act, Porto Rican goods ..... 15 *l*, 16 *b*
Philippine ratifying act ..... 17 *f*
provision forbidding allowance for leakage of spirits ..... 366 *h*
reciprocity section, tariff act of 1890 ..... 838 *a, b, c*
single provision unconstitutional ..... 838 *b*
State law taxing sales of imported goods ..... 8 *l*
sugar bounty, tariff act of 1890 ..... 288 *d*
tea act of March 2, 1897 ..... 1073 *g, h, i, j*
Construction—
absurdity to be avoided ..... 115 *c*
adhered to for five years as "established practice" ..... 191 *g*
articles, meaning of term ..... 654 *c, d*, 1070 *h*
more comprehensive than "manufactures" ..... 49 *n*
of, means wholly or chief value of ..... 50 *g*
woven fabrics as ..... 4 *8 e, h, i, j*, 459 *m*
based on language employed ..... 64 *b*
common meaning held conclusive ..... 319 *r*, 320 *b*
matter of law ..... 592 *l*, 1079 *e*, 1084 *a*, 1085 *b*
prevails if no commercial ..... 758 *c*
prevails over chemical ..... 687 *d*
scientific ..... 316 *l, m*, 796 *d, e*, 1079 *h*, 1084 *a, b*
"composed of" includes "in chief value of" ..... 598 *a*, 599 *e*, 600 *p*, 654 *f, g*
copper pipes are pipes made only of copper ..... 219 *b*
"containing," excludes cover of a book ..... 556 *h*
continuity of meaning presumed ..... 84 *k*
departmental, conclusive and binding ..... 7 12 *e*, 1071 *j, k, l, m*, 1072 *a*
legislative recognition of ..... 52 *h*, 197 *c*, 570 *b*
designation by class includes all subordinate names ..... 636 *e*
more specific than individual ..... 331 *i*, 333 *i*, 340 *e*, 747 *f, g, h*, 769 *g, h*
specific, prevails over general ..... 807 *b*
double enumeration flax manufacturers, 1883 ..... 467 *e, h*
doubt resolved in favor of Government ..... 1079 *i*
importer ..... 117 *a*, 198 *b*, 686 *b*, 769 *i*, 810 *g*, 1072 (*b*) to (*k*), 1073 *a*
doubtful and ambiguous words, how interpreted ..... 1071 *g*
effect to be given to every part of statute ..... 167 *a*, 328 *d*, 504 *i*,
ejusdem generis, cases involving, rule of ..... 113 *m*, 122 *f*
135 *a*, 179 *b*, 220 *f*, 221 *a*, 276 *g*, 330 *j*, 332 *a*, 338 *e*, 430 *b*, 436 *k*, 438 *g*, 439 *b*, 470 *h*, 488 *m*, 507 *e*, 513 *g*, 514 *c*, 560 *d*, 577 *e*, 580 *n*, 617 *a*, 628 *n*, 636 *a*, 655 *h*, 657 *a*, 658 *a*, 659 *m*, 662 *k*, 678 *f, g*, 748 *f*, 762 *c, e*, 776 *h*, 803 *c*, 846 *c*, 1044 *f, g*, 1045 *f, g*
established practice as a rule of ..... 28 *k*, 42 *e*, 52 *g*, 191 *g*, 340 *o*, 570 *b*, 742 *e*, 829 *f, g, h*, 874 *c*, 1057 *e*
authorities reviewed ..... 191 *g*
has force of law ..... 1069 *g*, 1070 *b*
prevails over ejusdem generis rule ..... 829 *f, g, h*
exception contained in a proviso ..... 1070 *a*
"Expressio unius est exclusio alterius" ..... 672 *f*, 675 *e*, 740 *h*
"foregoing" qualifying all articles enumerated ..... 736 *a*
glass bottle provisions, act of 1894 ..... 118 *f, h*
grammatical, noun or adjective ..... 645 *e*
herein means in this act ..... 801 *j*
importations, articles never subject of ..... 339 *a*
"in chief value of" more specific than "in part of" ..... 256 *g*, 404 *g*, 467 *c*, 1071 *h*
when less specific than "in part of" ..... 509 *e*, 524 *c*
intent, manifest legislative, held controlling ..... 1082 *d*, 1083 *c*
of tariff to levy high duties on more expensive goods ..... 397 *d*
intention of Congress as a guide ..... 499 *a*, 731 *e*, 1069 *h*
invalid provision does not invalidate whole statute ..... 1070 *c*
liberal, when advisable ..... 779 *e*, 780 *h*, 792 *i*
"made of" includes "in chief value of" ..... 636 *e*, 639 *a*, 678 *b*
"manufactures of" is a specific enumeration ..... 860 *i*
metal, meaning of ..... 862 *k*
wool, reduction of duties (1894) ..... 485 (*b*) to (*e*); 486 *a, b, c*
"more specific provisions," examples of:
articles made from wire than articles of metal ..... 191 *a*
of cotton chenille than cotton wearing apparel ..... 405 *a*

Construction—Continued.
"more specific provisions," examples of—Continued.
bead ornaments than hat trimmings ..... 586 *b*
manufactures of jet ..... 582 *c, h, i*
beaded wearing apparel than manufactures of leather ..... 579 *i*
beltings in part of silk than manufactures of metal thread ..... 524 *c*
braids of vegetable fiber than manufactures of hemp ..... 435 *h*, 439 *k*
ramie ..... 436 *j*
colors than unwrought earth ..... 71 *e*
coral cut than cameos unset ..... 164 *a*
cotton table damask than cotton cloth ..... 412 *j*, 413 *a*
wearing apparel than articles made of tuckings ..... 435 *f*
cotton articles embroidered ..... 339 *m, o*, 400 *a, d*, 401 *b*
lace ..... 399 *l*, 400 *c, d, p, q*, 402 *h*
dress goods than articles embroidered ..... 495 *a, b*, 496 *l*
dressed upper leather than japanned calfskins ..... 639 *c*
fish in half barrels than fish preserved ..... 327 *k*
fruits preserved in sugar than dried fruit ..... 336 *d*
fur hats than wearing apparel ..... 619 *a*
glass beads than imitation precious stones ..... 632 *j*
handkerchiefs than embroideries ..... 450 *f*
lace articles ..... 394 *a*
hat trimmings than ornamental feathers ..... 585 *m*
"in part of beads" than "in chief value of leather" ..... 579 *m*
"in part of metal" ..... 241 *k*, 580 *g*
japanned ware than manufactures of metal ..... 261, *f, g*
lithographic books for children than books in foreign language ..... 554 *a*, 555 *j*, 559 *h*
manufactures of cotton than manufactures of vegetable fiber ..... 413 *g*, 414 *g*
in chief value of cotton than in part of wool ..... 421 *n*
shell than beaded articles ..... 655 *b*
wood than in part of beads ..... 275 *e, m*
of metal thread than manufactures of metal ..... 220 *b*, 221 *i*
of rosewood than fancy boxes ..... 281 *j*
medicinal preparations than chemical compounds ..... 79 *a, b, e*
coal-tar products ..... 45 *f*, 78 *n*
manufactures of cotton ..... 81 *d*
oil for stuffing leather than fish oil ..... 746 *j*
pile fabrics of flax than plush of vegetable fiber ..... 403 *a*, 453 *l*
than dress goods ..... 489 *j*
sago than starch preparations ..... 794 *h*
smokers' articles than articles of pyroxylin ..... 49 *h*, 678 *e, i*
spangled articles than manufactures of gelatin ..... 578 *g*, 579 *g*, 580 *n*
track tools than articles of metal ..... 199 *a*
trimmed hats than silk wearing apparel ..... 527 *a*
waterproof cloth than cloths or dress goods in part of wool ..... 430 *a*
wearing apparel in part of lace than in chief value of cotton ..... 398 *e*, 399 *i*
neckwear of cotton ..... 438 *d, e*
than embroidered articles ..... 501 *i*
than knit fabrics ..... 486 *h, i, j*, 504 *i*
woolen rags than woolen waste ..... 479 *j*, 480 *h*
writing paper, decorated, than lithographic prints ..... 556 *a*
noscitur a sociis, applications of rule ..... 467 *e, h*, 1070 *e*, 1079 *c*
not necessary where statute is plain ..... 180 *d*, 736 *g*
"not specially provided for," effect of ..... 100 *l*, 142 *j*, 161 *a*, 544 *h*, 686 *i*, 1071 *i*
omission of a prior provision, when immaterial ..... 792 *h*
"other process," ejusdem generis rule applied ..... 135 *a*
not applied ..... 330 *j*, 331 *e*, 628 *n*
particular, prevails over general intent ..... 1070 *k*
provisions that conflict, which to control ..... 58 *d*
proviso applied to entire schedule ..... 495 *c*
arbitrary limitation to paragraph ..... 385 *h*, 403 *f*
charcoal iron, tariff of 1897 ..... 171 *a*
embroideries, tariff of 1890 ..... 449 *i, j*
flax articles, tariff of 1897 ..... 458 *h, i, j*
limitation defined ..... 188 *b*
petroleum products, countervailing duty ..... 769 *g, h*
position of, should **not control** scope ..... 537 *k*, 769 *g, h*

Construction—Continued.
proviso, scope of, paragraph 99, tariff of 1897 ..... 116 *a, b*
section 33, tariff of 1897 ..... 890 *e*
silk goods containing wool ..... 495 *c*, 522 *c*, 535 *g, h, i, k*, 537 *f, i, k*, 538 *a*, 542 *j, k*
wearing apparel containing india rubber ..... 529 *f, g*
text, not physical location, rule of interpretation ..... 437 *b*, 538 *a*
warehouse goods, section 20, Customs Administrative Act ..... 1059 *b, c, d, e*
wool, goods containing ..... 414 *e*, 461 *f*
punctuation, diamond provision (1894) ..... 631 *g*, 731 *e*
qualifying word applied to all nouns following ..... 229 *h*
words as words of limitation ..... 110 [note], 122 *f*, 127 *j*
rate of duty does not mean amount of duty ..... 1059 *g*
repeal, words that effect a ..... 1070 *g*
retrospective effect never implied ..... 1085 *e, f, i*, 1086 *d*
revenue, diversity in meanings of word ..... 1071 *a*
laws, legislative intent ..... 1069 *b, c, d, e, f*
silk and wool provisions of act of 1883 ..... 490 *m, n*
"similar description," meaning of ..... 498 *b, c, d, e, f*, 1084 *j*
specific designation and subsequent general provision ..... 1082 *f*
when not controlling ..... 575 *q*, 576 *a*
enumeration, what is a ..... 654 *d*
statements by conference committee of Congress ..... 350 *a*
statutes relating to the same subject ..... 1070 *i*
subsequent statute in light of earlier ..... 300 *c*, 316 *m*
tariff acts, commercial understanding controls ..... 1079 *k, l, m*, 1080 *a, b, c, d, e, f, g, i, j*, 1081 *a, b, c*, 1084 *c, d, e*
in favor of importer ..... 1072 (*b*) to (*k*), 1073 *a*
system considered as a whole ..... 1070 *b*
taxation statutes, when mandatory ..... 1070 *d*
technical nomenclature not a rule of ..... 1079 *g*
terms in later act presumed to have same meaning as in earlier ..... 1083 *d*
when imparting a different meaning ..... 1070 *i*
title of an act as explaining intent ..... 1071 *d*
tariff schedules ..... 1070 *j*
typographical error in statute ..... 1071 *c*
Ways and Means Committee, action of ..... 752 *d*
words and phrases construed:
adjective followed by two nouns ..... 69 *e*
"and" ..... 448 *f*
"derived from" ..... 39 *a*, 40 *j*, 41 *a*, 42 *h*, 688 *b, e*
"embroidered and hemstitched" ..... 394 *j, k, l*
"finished" ..... 203 *c*, 281 *b, c, d, e*
"fit only to be remanufactured" ..... 156 *b*
"farming part of" ..... 555 *f*
"from and after" ..... 594 *i*
"in whatever stage of manufacture" ..... 174 *g*
"including" ..... 434 *g*
"ladies" and "women" synonymous ..... 642 *b*
"less than" includes none ..... 371 *f, g*
"like articles" ..... 608 *c*
"made on" ..... 435 *c*
"of like description," "of similar description" ..... 497 *g, h*, 498 *b, c, d, e, f, g*
"or" ..... 355 *i*, 588 *h*, 709 *b*
"otherwise" ..... 410 *j*
"partly finished" ..... 49 *k*
"prepared" ..... 56 *b, f*, 57 *a*
"remote" ..... 469 *e*
"similar packages" ..... 62 *b*, 306 *k, l, m*, 338 *b, j*
"spool," "reel," and "bobbin" ..... 378 *g*
"substantial part thereof" ..... 241 *c*
"substantially" ..... 442 *a*
"worn" and "carried" ..... 457 *f*
(*See* Classification; Commercial designation; Component materials.)
Consul—
duty to certify invoices ..... 915 *b*
invoices to be produced to, statutory provisions ..... 912, sec. 3

Consular—
certificate, depreciated currency ..... 899 *d, e*, 900 *a*, 901 *b*, 902 *g, h*, 903 *a, c, d*, 906 *d, e, f, g*, 907 *a, b, c, d, e, f, g, j*, 908 *a, b, g*
invoice, separate shipments ..... 918 *d*
Contracts, attorneys, actions for duties ..... 1154 *g, h*
Convict-labor goods, importation prohibited, statutory provisions ..... 887, secs. 31, 24; 888, sec. 51
Cooks' knives. (*See* Knives.)
Copal gum as crude drug ..... 734 *i*
Copper—
acetate of, as chemical compound ..... 31 *h, i*
articles (1883) ..... 256 *o, p*
bars, ingots, pigs, and plates, not manufactured, statutory provisions for. 727, pars. 582, 454, 194, 186
black or coarse, statutory provisions for ..... 728, pars. 534, 453, 193, 186
bottoms, statutory provisions for ..... 218, pars. 176, 161, 195, 186
brass goods as manufactures of ..... 256 *n*, 257 *p*, 261 *d*
braziers', statutory provisions for ..... 218, pars. 176, 161, 195, 186
cement, statutory provisions for ..... 728, pars. 534, 453, 193, 186
clippings, statutory provisions for ..... 727, pars. 583, 452, 192, 186
coins, statutory provisions for ..... 727, para. 530, 449, 544, 678
composition metal in chief value of, statutory provisions for ..... 727, para. 583, 452, 192, 186
concentrate as copper ore ..... 778 *a*
cylinders, electrolytic, not pipes ..... 219 *d*, 240 *c*
for United States Mint, statutory provisions for ..... 727, par. 681
forms not manufactured, statutory provisions for ..... 727, pars. 534, 453, 193, 186
in rolled plates, called braziers' copper, statutory provisions for ..... 218, pars. 176, 161, 195, 186
in sheets, copper foil not ..... 244 *j*
manufactures of, statutory provisions for ..... 235, para. 193, 215, 186, 216
matte free as regulus ..... 728 *i*, 729 *a*
medals, statutory provisions for ..... 757, pars. 612, 551, 648, 740
old, statutory provisions for ..... 727, pars. 533, 452, 192, 546, 186, 680
ore, statutory provisions for ..... 772, par. 629; 773, pars. 451, 191, 186
paintings on ..... 254 *s*, 673 *b, c, e*
pipes, flexible tubing as ..... 219 *a*
hollow rollers not ..... 245 *e*
means pipes wholly of copper ..... 219 *b*
short cylinders held to be ..... 219 *c*
regulus, statutory provisions for ..... 728, pars. 534, 453, 193, 186
rods, statutory provisions for ..... 218, pars. 176, 161, 195, 186
rollers as manufactures of copper ..... 245 *e*
sheathing metal. (*See* Sheathing metal.)
sheets, cold rolled ..... 219 *e*
statutory provisions for ..... 218, pars. 176, 161, 195, 186
subacetate of, statutory provisions for ..... 810, pars. 694, 666, 749, 635
sulphate of, statutory provisions for ..... 36, pars. 9, 405, 12, 51
wire gauze as bolting cloth ..... 711 *h*
yellow metal. (*See* Yellow metal.)
Copperas, statutory provisions for ..... 50, para. 19, 455, 23, 52
Copra—
as crude vegetable substance ..... 761 *k*, 762 *f*
not prepared, statutory provision for ..... 765, par. 622
prepared, statutory provisions for ..... 341, par. 267; 342, par. 218
Copy books as printed matter ..... 567 *p*
Copying—
books and paper, statutory provisions for ..... 548, pars. 397, 307; 549, par. 419
pencils not lead pencils ..... 676 *g*
sheets as manufactures of cotton ..... 417 *f*
Coquill—
glasses as lenses ..... 141 *a, c*
colored, what are ..... 139 *d*
rough cut, not lenses ..... 139 *g*
statutory provision for ..... 139, par. 109
lenses as lenses of glass ..... 140 *g, h*
Coral—
a precious stone ..... 161 *b*, 629 *e, h*
beads as beads unstrung ..... 578 *f*
cameos as cut coral ..... 164 *a*

Coral—Continued.
imitation, as imitation precious stones ..... 628 *i*
manufactures of, statutory provisions for ..... 160, pars. 115, 351, 459, 421
marine, statutory provisions for ..... 729, pars. 535, 456, 547, 682
Coram non judice, appraiser weighing and measuring ..... 341 *e*, 342 *f*
Cord-effect shirtings not figured goods ..... 395 *g*
Cordage—
hemp, statutory provisions for ..... 421, pars. 329, 268; 425, par. 362
istle, Tampico fiber, etc., statutory provisions for ..... 424, pars. 329, 268
sail cord or harness twine not ..... 464 *o*
tarred, statutory provisions for ..... 425, pars. 362, 344
untarred, statutory provisions for ..... 425, pars. 345, 346
Cordalettes as paper stock ..... 774 *g*
Cordials—
crême de cassis ..... 361 *b*
ginger, statutory provisions for ..... 364, pars. 296, 244; 365, par. 336
less than 50 per cent alcohol ..... 361 *a*
not proof, how dutiable ..... 361 *c*
statutory provisions for ..... 359, pars. 292, 240; 360, pars. 332, 313
(*See* Liquors.)
Cordonnet as metal thread ..... 220 *g*, 221 *g*
as spun silk ..... 516 *j*
Cordovan leather as dressed leather ..... 639 *d*
Cords—
and tassels, silk, statutory provisions for ..... 523, pars. 389, 300, 412
woolen, statutory provisions for ..... 506, pars. 371, 286, 398; 507, par. 368
articles made of, as trimmings ..... 526 *d*
cotton, a commercial designation ..... 411 *m*, *p*
and india rubber, as cotton cords ..... 409 *f*, 411 *f*, *g*
as manufactures india rubber ..... 652 *l*
or other vegetable fibers, statutory provisions for ..... 409, pars. 320, 263, 354, 324
with finished ends ..... 410 *e*
flax, hemp, or ramie, statutory provision for ..... 425, par. 330
silk and india rubber ..... 523 *e*
statutory provisions for ..... 523, pars. 389, 300, 412
woolen, statutory provisions for ..... 506, pars. 371, 286, 398; 507, par. 368
Corduroys—
and pile fabrics distinguished ..... 403 *h*
cotton as other vegetable fiber, statutory provisions for ..... 402, par. 315; 403, pars. 259, 350
held not to be bleached ..... 404 *c*
Coriander seed, statutory provisions for ..... 795, pars. 656, 611, 699
Cork—
and metal handles, as metal ..... 646 c
artificial, statutory provisions for ..... 596, pars. 416, 319, 434, 422
bark, coarsely ground ..... 646 *h*
cut, statutory provisions for ..... 596, pars. 416, 434, 422
unmanufactured, statutory provisions for ..... 729, pars. 536, 457, 548, 683
carpet as similar to oilcloth ..... 430 *d*
statutory provisions for ..... 428, par. 337; 429, pars. 273, 369
carpeting, cork-coated muslin not ..... 645 *i*
composition is not cork ..... 646 *c*
manufactures of, statutory provisions for ..... 645, pars. 448, 371
shavings as cork unmanufactured ..... 729 *c*
substitutes, statutory provisions for ..... 596, pars. 416, 319, 434, 422
tubes as manufactures of cork ..... 646 *a*
Corks, statutory provisions for ..... 596, pars. 416, 319, 434, 422
Corkwood, unmanufactured, statutory provisions for ..... 729, pars. 536, 457, 548, 683
Corms, statutory provisions for ..... 310, par. 251
Corn—
broom corn, statutory provisions for ..... 722, pars. 510, 422, 272
meal, statutory provisions for ..... 300, pars. 228, 190, 257, 265
or maize, statutory provisions for ..... 300, pars. 227, 190, 256, 263
plasters not medicinal preparations ..... 83 *c*, 502 *f*, 504 *k*
Cornelian—
glass canes as fusible enamel ..... 157 *a*
manufactures of, statutory provision for ..... 160, par. 115

Cornish—
stone as crude mineral ..... 759 *e*
ground, as mineral advanced ..... 226 *i*
as wrought clay ..... 100 *j*
Coronation cord dutiable as cotton cords ..... 409 *e*, 411 *h*
Corset—
clasps and steels, statutory provision for ..... 188, par. 137
not covered wire ..... 658 *m*
covers, cotton knit, statutory provision for ..... 408, par. 319
laces as manufactures of silk ..... 535 *a*, 540 *d*
as thread or twine ..... 425 *h*
lacings, statutory provisions for ..... 409, pars. 320, 263, 354
steel as hoop steel ..... 175 *d*
trimmings as embroideries ..... 447 *f*
(*See* Steel; Wire.)
Corsets are wearing apparel ..... 448 *o*, 449 *a*, 503 *l*, *m*, 532 *o*
lace-trimmed, as lace articles ..... 398 *e*, 399 *i*
as lace wearing apparel ..... 432 *e*
statutory provision for ..... 398, par. 324
Corticene, statutory provisions for ..... 428, par. 337; 429, pars. 273. 369
Corundum, amalgam in, chief value of ..... 246 *k*
crushed, as ground emery ..... 607 *b*
Cosmetics—
eyebrow pencils as ..... 86 *o*
statutory provisions for ..... 85, pars. 70, 61, 77
Costs in suits under Customs Administrative Act ..... 1031 *e*, *f*, 1032 *a*, *b*, *c*
Cot bottoms, statutory provision for ..... 460, par. 334
Cotoin true, a medicinal preparation ..... 78 *p*
Cotton—
advertising tape not printed matter ..... 566 *c*
and artificial silk fabric as manufactures of cotton ..... 415 *d*
calf-hair goods as manufactures of cotton ..... 422 *n*
cattle-hair goods as manufactures of cotton ..... 423 *d*
flax or jute fabrics as manufactures of cotton ..... 414 *c*, *j*, 415 *c*
grass fiber cloth as manufactures of cotton ..... 416 *i*
metal articles as metal ..... 259 *o*
fabric not countable cotton cloth ..... 413 *e*
paper fabric as manufacture of cotton ..... 417 *o*
wool cloth as manufacture of cotton ..... 421 *n*
articles, finished, as countable cotton cloth ..... 388 *i*, 389 *c*, *d*, *f*, *j*, 390 *a*
bagging for. (*See* Bagging.)
batting, antiseptic, as medicinal preparation ..... 81 *c*
beading as manufacture of cotton ..... 417 *p*
black leno, folded and stitched ..... 386 *n*, 387 *m*
blankets, 6 per cent wool ..... 493 *a*
buckram as countable cotton cloth ..... 385 *e*
card laps, statutory provisions for ..... 574, par. 302
carpets and carpeting. (*See* Carpets.)
chenille. (*See* Chenille.)
cloth, any woven fabric of cotton ..... 388 *c*
barred muslin as ..... 385 *m*, 387 *m*
bleached foundation, colored stripes or figures ..... 384, *c*, *e*, *f*, *i*
minimum rate (1894) ..... 385 *h*
containing artificial silk ..... 391 *g*
jute ..... 388 *j*, 389 *c*
silk, cost of warping ..... 391 *h*
statutory provisions for ..... 390, pars. 311, 260, 348
countable, implies a homogeneous fabric ..... 388 *d*
need not be homogeneous fabric ..... 390 *c*, *e*
number of picks disregarded ..... 383 *a*
threads in figures ..... 388 *e*
statutory provisions for ..... 378, pars. 304, 252, 344, 319, 305; 379, 380, 381, 382 and 383, pars. 321, 309
definition of, statutory provisions for ..... 388, pars. 310, 257
dotted, as countable ..... 386 *k*, 387 *m*, *n*
fancy costume, as countable ..... 386 *o*, 387 *m*
dress goods, as countable ..... 387 *a*

Cotton—Continued.
cloth, figured, additional duty, statutory provision for ..... 395, par. 313
how additional duty ascertained ..... 396 *i*
is countable cotton cloth only ..... 396 *f*, *g*
what are "ordinary" threads ..... 395 *d*, *e*, *f*, *g*, *h*, 396 *a*, *b*, *c*, *d*, *e*, 397 *b*, *c*, *e*
filled or coated, distinctions ..... 391 *b*, *c*, *d*
statutory provision for ..... 390, par. 311
window-shade fabrics ..... 391 *b*, *c*, *d*
glazed, as countable cotton ..... 385 *d*
goat-hair dots ..... 483 *b*
having india rubber as a component, statutory provision for ..... 413, par. 264
mercerized ..... 383 *c*, 384 *d*
mull cord stripes as ..... 385 *j*
must be wholly or substantially of cotton ..... 388 *j*, 389 *c*, *g*, 390 *a*
openwork pattern as countable cotton ..... 384 *g*, 385 *g*, 387 *b*, 389 *a*
plaids with silk bars ..... 392 *d*
proviso to paragraph 345 (1890) ..... 386 *b*
raised Jacquard figures ..... 387 *f*
silk figured ..... 389 *g*, 391 *f*, 415 *c*
small percentage of silk ..... 392 *c*
term is used in its popular acceptation ..... 388 *a*, *b*
not confined to fabrics in the piece ..... 388 *i*, 389 *c*, *d*, *f*, *j*, 390 *a*
tinted lawns as bleached ..... 385 *i*
muslin not colored ..... 386 *h*
unbleached foundation, bleached figures ..... 384 *h*
value of, packing charges as part of ..... 383 *b*
white ground, colored figures ..... 397 *a*
wool weft, as manufacture of cotton ..... 488 *l*
clothing. (*See* Wearing apparel.)
colored cotton a descriptive term ..... 384 *c*, *e*
Congress canvas a manufacture of cotton ..... 418 *i*
crochet cotton, statutory provisions for ..... 377, par. 303
crocheted yokes as manufactures of cotton ..... 415 *l*
damask, blue stripe ..... 413 *b*
napkins in the piece ..... 412 *i*
statutory provisions for ..... 412, pars. 321, 264, 355, 325
(*See* Cotton table damask, *post.*)
darning cotton, statutory provisions for ..... 377, par. 303
dress goods as countable cotton ..... 386 *l*, 387 *m*
duck, statutory provisions for ..... 412, pars. 321, 264
embroidery cotton, commercial designation ..... 378 *a*, *b*, *c*, *d*, *e*
in 21-yard skeins ..... 377 *b*
statutory provisions for ..... 377, par. 303
fabrics, metal beaded ..... 247 *g*, *h*
threads missing, as countable cotton cloth ..... 390 *c*
flocks, statutory provisions for ..... 729, pars. 537, 458, 549
gins, statutory provisions for ..... 680, pars. 460, 591
glove material, Milanese machine ..... 414 *d*
hemstitched lawns as countable cotton cloth ..... 385 *k*, *l*, 387 *h*
italians as countable cotton cloth ..... 388 *h*
knit clippings as paper stock ..... 774 *i*
knitting cotton, Titzner's ..... 376 *b*
label cloth as manufacture of cotton ..... 417 *a*
lamp wicking not cotton cord ..... 419 *k*
lappets, statutory provisions for ..... 395, par. 313
leaves as manufactures of cotton ..... 417 *n*
lined paper, as paper ..... 414 *f*
lithographic prints on ..... 557 *l*
manufactures of, a specific provision ..... 413 *g*, 414 *q*
statutory provisions for ..... 413, pars. 322, 264, 355, 324
medicated absorbent as medicinal preparation ..... 83 *p*
net cut in narrow strips ..... 414 *k*
ornaments as manufactures of cotton ..... 415 *b*
portieres as countable cotton cloth ..... 388 *i*, 389 *c*, *d*, *h*, 390 *a*
pulp, bleached, as manufactures of cotton ..... 420 *j*
quilts, woolen fringe ..... 484 *d*
raw, cleaned, and chemically treated ..... 415 *g*

Cotton—Continued.
raw, statutory provisions for ..... 729, pars. 537, 458, 549, 684
robes and quilts, part wool ..... 414 *a*, *b*
roping, statutory provisions for ..... 374, par. 302
roving as cotton thread ..... 376 *d*, 417 *h*
statutory provisions for ..... 374, par. 302
rugs not made from carpeting ..... 512 *c*
seed as an oil seed ..... 797 *c*
hulls as crude vegetable substance ..... 762 *g*
meal as nonenumerated article ..... 843 *l*, 854 *h*
as oil cake ..... 766 *b*
not oil cake ..... 766 *a*
oil, statutory provisions for ..... 60, pars. 35, 568, 39, 27
statutory provisions for ..... 795, pars. 656, 611, 699
shirtings, count of thread ..... 386 *c*
sliver, statutory provisions for ..... 374, par. 302
spool thread, statutory provisions for ..... 377, pars. 303, 251, 343, 326
swisses not embroidered articles ..... 420 *l*
table damask, finished articles of ..... 390 *b*, 412 *k*, 413 *c*
more specific than cotton cloth ..... 412 *j*, 413 *a*
not a commercial term ..... 412 *k*
not countable cotton cloth ..... 416 *k*
review of legislation ..... 412 *k*
statutory provisions for ..... 412, par. 321
tapestry as countable cotton cloth ..... 387 *k*
thread, colored and dyed, two-ply ..... 376 *a*
duty depends on value ..... 377 *b*
except spool thread, statutory provisions for ..... 374, par. 302; 375, pars. 250, 342, 318
for embroidery machines ..... 378 *b*, *d*
how length ascertained ..... 377 *e*, *f*
in skeins as spool thread ..... 377 *c*
meaning of term ..... 397 *c*
picot or loop, as manufacture of cotton ..... 415 *m*
so-called embroidery cotton as ..... 376 *l*, *n*
two-ply, as spool thread ..... 378 *f*
ties, iron or steel, statutory provisions for ..... 176, pars 129, 459, 140, 155
old buckles for ..... 176 *c*
painted and fitted with buckles ..... 261 *i*, *j*, *k*
toweling as countable cotton cloth ..... 384 *b*, *c*
tracing cloth as manufacture of cotton ..... 417 *i*
warps or warp yarn, statutory provisions for ..... 374, par. 302; 375, pars. 250, 342, 318
waste, statutory provisions for ..... 729, pars. 537, 458, 549, 754
wearing apparel, statutory provisions for ..... 397, pars. 314, 258, 349
window-shade hollands as countable cotton cloth ..... 384 *a*, 391 *b*, *c*
yarn, artificial silk yarn as ..... 376 *i*
dyed, glazed, and finished ..... 376 *e*
number in the gray ..... 376 *f*
weight as imported ..... 376 *g*
how duty per pound computed ..... 376 *h*
knicker, slub, as fancy ..... 376 *k*
so-called embroidery cotton as ..... 376 *l*
statutory provisions for ..... 374, par. 302; 375, pars. 250, 342, 318
trade number is guide ..... 376 *c*
(See also specific articles of cotton.)
Cottonades as countable cotton cloth ..... 387 *c*
Coumarin as a chemical compound ..... 28 *o*
as a coal-tar preparation ..... 27 *m*, 42 *b*
as an alkaloidal chemical salt ..... 33 *c*
Countable cotton cloth. (*See* Cotton.)
Countervailing duty—
assessed in absence of certificate ..... 284 *b*
binding twine, statutory provision for ..... 709, par. 491
bounty, export, definition of ..... 839 *e*
goods, statutory provisions for ..... 838, sec. 5
under various names ..... 839 *b*, *e*, *f*, *g*, 840 *a*
burden of proof on importer ..... 769 *c*
change in condition, meaning of ..... 840 *b*

Countervailing duty—Continued.
dutiable weight ..... 768 *k*, 840 *b*
European sugars ..... 287 *f*, *g*, *h*, *i*, *j*, *k*
how bounty determined ..... 838 *g*, *h*, 839 c, *d*, *i*
lead, statutory provisions for ..... 224, par. 166
petroleum and its products, statutory provisions for ..... 766, pars. 626, 668
what are products ..... 770 *a*
printing paper, statutory provision for ..... 547, par. 396
salt, statutory provision for ..... 351, par. 608
sawed lumber, statutory provisions for ..... 263, pars. 195, 218
sugar from Netherlands ..... 839 *a*, *b*, *g*
from Russia ..... 839 *f*, *i*, 840 *a*
statutory provisions for ..... 282, par. 182½; 283, par. 237
sulphuric acid, statutory provisions for ..... 806, pars. 675, 643
sweepings from refined sugar ..... 284 *c*
wood pulp, statutory provisions for ..... 545, par. 393
wood, pulp wood from Canada ..... 545 *f*, 546 (*a*) to (*g*)
wood, statutory provisions for ..... 268, par. 683
Country—
definition of ..... 940 *d*, 965 *a*
of exportation, what is ..... 352 *b*, 940 *d*, 941 *h*, 962 *i*, 965 *a*, *b*, c
of origin of refined sugar ..... 288 *h*
of production, what is ..... 770 *a*, 875 c, *d*, *e*, *f*
Court plaster—
as medicinal preparation ..... 83 *b*
statutory provisions for ..... 85, pars. 69, 93, 99
Courts—
Circuit court, appeals from and to, statutory provisions for ..... 1021, sec. 15
judgment, what to contain ..... 1023 *h*
jurisdiction, actions to recover duties on goods alleged not to have been imported ..... 1022 *h*
appeals, allowance for moisture ..... 1023 *e*
charges for gauging ..... 1023 *f*
locus is port of entry of goods ..... 1023 *g*
mandamus, entry of trade-mark goods ..... 1023 *j*
none to enjoin appraisers ..... 958 *c*
issue commissions ..... 1026 c
review values fixed by Board ..... 948 *d*, *e*, 1022 *f*, 1023 *b*, c
restricted to classification appeals ..... 1023 *a*
valuation of foreign currency ..... 1022 *g*, 1023 *d*
Circuit court of appeals, Attorney-General's right of appeal to ..... 1021, sec. 15 (footnote), 1022 *b*
jurisdiction in customs cases ..... 1021, sec. 15 (footnote), 1021 *a*, *b*, 1022 *a*, *c*, *e*
restricted to affirming or reversing judgment of circuit court ..... 1022 *d*
practice in customs appeals ..... 1029 *d*
reviews on appeal, not writ of error ..... 1022 *e*
reviews findings of fact ..... 1029 *d*
Court of Claims, jurisdiction defined ..... 1024 c
actions to recover duties ..... 1024 *a*, *b*, *d*, *e*, *f*
claims for drawback ..... 595 *h*, 884 *c*, *d*, *f*, 885 *a*, *b*, *c*
District courts, jurisdiction, actions for additional duties imposed for undervaluation ..... 923 *b*
none in actions for duties unpaid ..... 1103 *g*, *h*
classification questions ..... 924 *b*
Supreme Court, customs appeals, certiorari only procedure ..... 1021 *a*, *b*
statutory provisions for ..... 1021, sec. 15
(*See* Appeals; Board of General Appraisers.)
Coutil as countable cotton cloth ..... 387 *d*
Cover paper as printing paper ..... 548 *b*
Coverings—
additional duty for undervaluation of ..... 922 *e*
unusual, statutory provisions for ..... 1033, secs. 19, 7
American, value of, part of dutiable value ..... 1037 *l*, 1039 *d*, 1040 *e*, 1044 *d*
beams wound with spun silk are not ..... 1039 *f*
bottles are not ..... 119 *d*, 1044 *f*, *g*, 1045 *f*, *g*
chocolate. (*See* Chocolate.)
containing duty-free goods are free ..... 1045 *a*
specific-duty goods are free ..... 1044 *c*, 1045 *a*

Coverings—Continued.
dutiable if drawback was paid ... 701 *c*, 705 *a*, *g*
greater in value than the contents ... 353 *b*, 1040 *d*
if dutiable at all (1883) ... 1051 *g*, 1052 *l*, 1053 *a*
not part of dutiable value (1883) ... 1049 *g*, 1050 *e*, *f*, *h*, 1051 *a*, *b*, *f*, *g*
part of dutiable value ... 1040 *a*
reason for use of, immaterial ... 1039 *a*
silk warp beams are not coverings ... 279 *x*
unusual, additional duty, when assessable ... 1040 *i*, 1045 *b*
barrel-shaped needle cases ... 279 *s*
baskets containing filled bottles ... 1041 *i*
glacé fruits ... 1041 *h*
oranges ... 1039 *g*
tea ... 1041 *f*
cumulative duties assessable on ... 1047 *c*
duty on, statutory provisions for ... 1033, secs. 19, 7
enameled boxes containing handkerchiefs ... 1040 *h*
glass cases containing violin strings ... 1041 *j*
grass satchels containing tea ... 1041 *g*
hinged wooden cases containing bottled wine ... 366 *j*, 1047 *f*
iron tanks containing molasses ... 245 *k*
jars, china, containing tea ... 105 *k*, 1041 *e*
leather cases containing combs ... 1053 *a*
match boxes with prepared surface ... 1041 *b*, *c*, *d*
metal boxes containing collar buttons ... 592 *i*, 1041 *a*
confectionery ... 1053 *d*
mourning pins ... 230 *k*, 1040 *j*
miniature house containing toothpicks ... 273 *k*
paper boxes containing razor blanks ... 1041 *n*
plush boxes containing handkerchiefs ... 1040 *g*
silk-lined chest containing silverware ... 208 *h*
silver caskets containing needles ... 244 *b*
tin canisters containing tea ... 1045 *d*
trunk containing wearing apparel ... 1041 *k*, 1045 *h*
violin cases of great value ... 1053 *b*, *c*
wooden boxes containing tobacco ... 292 *b*, 1045 *b*
used for other than transportation purposes ... 1043 *i*, *m*, 1052 *a*
usual and unusual distinguished ... 1051 *b*, *c*, *d*, *e*, *f*, 1053 *g*
bags containing ore ... 1042 *l*
muriate of potash ... 1042 *j*
peas or salt ... 352 *a*, 1042 *k*
barrels containing calcined plaster ... 97 *g*, 1043 *j*
boxes containing dominoes ... 1052 *f*
pencil leads ... 1052 *h*
cases containing bottled ale ... 1042 *o*
pipes ... 1052 *g*
definition of usual covering ... 1040 *c*
distinguished from necessary ... 1052 *r*
glass autosprays containing ethyl chloride ... 53 *i*, 54 *a*, *c*, 148 *i*, 1043 *i*, *m*
iron drums containing glycerine ... 1044 *b*
japanned boxes containing colors ... 74 *a*
jars, earthenware, containing fish paste ... 1043 *c*
glass, containing cheese ... 120 *b*, *k*, 303 *e*, *f*, 1043 *f*, *k*, *l*
pickles ... 307 *d*, 1043 *d*
jugs, earthenware, containing mineral waters ... 374 *h*, 1043 *h*
whisky ... 1046 *c*
leather cases containing medicine tumblers ... 1044 *a*, 1050 *g*
opera glasses ... 660 *h*, 663 *c*, 1042 *g*, 1052 *m*, *o*
watches ... 1052 *p*
match boxes, prepared surfaces ... 1042 *b*, *c*, *d*
metal boxes containing mourning pins ... 243 *l*
violin resin ... 1042 *e*
paper boxes containing bandkerchiefs ... 1043 *a*
portfolios containing charts ... 555 *a*, 1043 *g*
silk bags containing opera glasses ... 1042 *h*
straw coverings on empty bottles ... 1042 *q*
filled bottles ... 1042 *p*

Coverings—Continued.
usual tin boxes containing bronze powder ..... 1041 *o*, 1043 *b*
violin resin ..... 850 *n*
canisters containing tea ..... 1042 *r*, 1045 *c*, *e*
lining of wooden case containing tea ..... 1042 *s*
tissue paper between lithographs ..... 557 *j*
violin cases ..... 1042 *i*, 1052 *b*, *c*
wooden boxes containing empty bottles ..... 120 *g*, 121 *o*, 269 *h*, 1042 *f*
Covers, carpet, statutory provisions for ..... 513, pars. 382, 296, 408, 378
Coxcomb braid as worsted braid ..... 508 *a*
Crackers or mottoes not toys ..... 575 *e*
Cranberries in pulp as cranberries ..... 330 *h*
preserved, as cranberries ..... 329 *g*
statutory provisions for ..... 329, par. 262
Crank shafts forged and machined ..... 174 *b*
Crape as countable cotton cloth ..... 386 *i*
Crash as manufactures of flax ..... 463 *l*
made of flax tow ..... 465 *n*
statutory provisions for ..... 460, par. 334
Cravats are wearing apparel ..... 533 *i*
Cravenette cloth—
as waterproof cloth ..... 430 *a*
as woolens ..... 486 *g*, 487 *g*
Crayons—
colored pencils not ..... 676 *f*, 677 *a*, *e*
eyebrow, as toilet preparations ..... 86 (*o*)
fusains, or charcoal crayons ..... 72 *c*, 74 *d*
statutory provisions for ..... 71, pars. 58, 48, 61
toilet, as toilet articles ..... 86 *m*
Cream—
as nonenumerated article ..... 844 *a*
cold, as a cosmetic ..... 85 *c*
of tartar, statutory provisions for ..... 35, pars. 6, 73, 90, 18
sour, as nonenumerated article ..... 854 *s*
Crême de cassis as a cordial ..... 361 *b*
Creolin as a medicinal preparation ..... 83 *r*
or creolin-pearson, a coal-tar preparation ..... 41 *j*, 42 *p*
Creosote—
liquid, a coal-tar preparation ..... 43 *f*
oil, statutory provisions for ..... 725, par. 524
soluble, a coal-tar preparation ..... 41 *f*
Crepe de chine as countable cotton cloth ..... 386 *j*
paper not tissue paper ..... 550 *c*, *g*, 563 *e*
statutory provisions for ..... 548, par. 397
Crepes, silk mourning ..... 520 *b*, 525 *c*, 526 *c*, 529 *c*
Cresol, statutory provisions for ..... 725, par. 524
Creosotine acid a coal-tar preparation ..... 31 *r*
Crinn vegetable fiber as crude ..... 744 *n*
Crinoline cloth, statutory provisions for ..... 617, par. 431; 618, pars. 333, 448, 445
Crochet cotton. (*See* Cotton.)
edgings as trimmings ..... 442 *i*
needles as manufactures of bone ..... 651 *b*
statutory provisions for ..... 213, pars. 165, 150, 178
Crocheted—
bands or yokes not lace ..... 415 *l*
ornaments not lace ..... 420 *g*
table covers as lace ..... 433 *g*
Crockery—
decorated with two-color glaze ..... 108 *c*
ware, manufactures of, statutory provisions for ..... 108, pars. 96, 101
statutory provisions for ..... 108, pars. 95, 84, 85, 100, 125, 127
Crocodolite as a precious stone ..... 630 *g*
Crocus composed of sesquioxide of iron ..... 74 *e*, *f*, 74 *g*
Croquet balls in chief value of wood ..... 276 *d*
Crosses—
as church regalia ..... 793 *d*, *e*
gold and silver, as jewelry ..... 625 *b*, 626 *c*

Croton oil, statutory provisions for ..... 60, pars. 36, 568, 40, 26
Crotons, statutory provisions for ..... 310, par. 251
Crowbars, iron or steel, statutory provisions for ..... 198, pars. 144, 129, 156, 165
Crown glass. (*See* Glass.)
patent dryer as a paint ..... 73 *e*
Crucibles—
not philosophical instruments ..... 102 *e*, 781 *e*
porcelain, held not decorated ..... 101 *j*
statutory provisions for ..... 101, pars. 94, 83, 99
white clay, not decorated ..... 102 *d*
Crucifixes not jewelry ..... 621 *m*
Crude—
aluminum in sheets is not ..... 243 c
article not in crudest form ..... 756 *g*
paying higher rate than manufactured article ..... 64 *b*
burnt sienna as crude ..... 67 *a*
crudest form imported as test of ..... 794 *d*, *e*, *h*, 806 *e*
dried and purified asphalt as crude ..... 99 *j*
drugs partly prepared held to be ..... 733 *b*, c, *d*, *g*, *h*, *j*, *k*, *l*, *m*, 734 *h*, *k*, *l*, *n*, *o*, 735 *v*
feathers, statutory provisions for ..... 609, pars. 425, 477, 443; 610, par. 429
gut strings as crude form ..... 723 *f*, 724 *a*
herb stems cut and baled ..... 52 *a*
marshmallow, cleaned and cut ..... 52 *b*
may be result of some manufacture ..... 851 *h*
meaning of term ..... 696 *b*, c, 697 *a*, c, 698 *a*
minerals, statutory provisions for ..... 757, par. 614; 758, pars. 556, 651, 638
ornamental feathers as feathers crude ..... 610 *e*, *f*, *g*, 611 *g*, *h*, *i*, 612 *a*, *f*, *h*
partly manufactured article as crude ..... 851 *h*
refined potash as crude ..... 786 *a*, c, *d*
powdered opium is not ..... 52 *i*, 64 *a*
use of article may determine crudity ..... 851 *h*
Crushed stone as crude mineral ..... 759 *f*
Cryolite or kryolith, statutory provisions for ..... 730, pars. 538, 460, 550, 613
Crystal—
balls as precious stones ..... 630 *f*
not jewelry ..... 624 *m*
carbonate a chemical salt ..... 28 *m*
Crystalliziug dishes as chemical glassware ..... 129 *l*
Cuba—
bast braids as chip braids ..... 584 *g*
not straw braids ..... 439 *j*
goods from, reduction of duties ..... 1086 *a*, *e*, *f*
has no coin or currency of its own ..... 900 *b*
is and was foreign territory ..... 16 *d*, 18 c, *d*, *e*, *f*, *g*
Isle of Pines is part of ..... 18 *i*
reciprocity treaty with, date of effect ..... 1085 *e*, *g*, *h*, *i*
no retroactive effect ..... 1085 *e*, *f*, *i*, 1086 *d*
stamp tax—market value ..... 298 *a*, 1034 *d*, *e*
Cubic nitrate, statutory provisions for ..... 801, pars. 665, 621, 709, 630
Cucumbers, Chinese, not sweetmeats ..... 305 *f*
Cudbear, statutory provisions for ..... 730, pars. 539, 461, 551, 529
Cuff buttons, statutory provisions for ..... 589, par. 414
Cuffs, statutory provisions for ..... 430, pars. 338, 275, 372
Culm, statutory provisions for ..... 593, pars. 415, 318½, 432
Cultivators, statutory provisions for ..... 680, pars. 460, 591
Cumidin, statutory provisions for ..... 725, par. 524
Cummin seed, statutory provisions for ..... 795, pars. 656, 611, 699
Cumulative duties on gloves ..... 642 *d*, 643 *b*, *e*, *j*, 644 *b*
Curled hair, statutory provisions for ..... 617, pars. 430, 332½, 450, 443
Curling-stone handles, statutory provisions for ..... 730, pars. 540, 462, 552
Curling stones, statutory provisions for ..... 730, pars. 540, 462, 552, 685
Currant juice as fruit juice ..... 371 *d*, 372 *e*
Currants—
garden, as berries ..... 329 *e*
no allowance for impurities in ..... 337 *g*, *h*, 338 *a*, *g*
Zante or other, statutory provisions for ..... 337, pars. 264, 217, 578, 293
provincial and Patras are not ..... 740 *l*, *m*, *o*
what are ..... 338 *k*, 339 *a*

Currency—
additional duty does not accrue ..... 921 *f*, 933 *j*
date for fixing value ..... 902 (*a*) to (*g*), 905 *d*
depreciated, action of collector, when reviewable ..... 903 *g*, *h*, 904 *a*
consular certificates ..... 899 *d*, *e*, 900 *a*, 901 *b*, 902 *g*, *h*, 903 *a*, *c*, *d*, 906 *d*, *e*, *f*, *g*, 907 *a*, *b*, *c*, *d*, *e*, *f*, *g*, *j*, 908 *a*, *b*, *g*, 930 *b*
invoice, is currency of country of purchase ..... 903 *h*, 904 *j*, *l*, 906 *c*, 907 *i*, *j*
statutory provisions for ..... 912, secs. 2, 3
to be that actually paid ..... 903 *b*, 906 *a*
not expressed in any known units of value ..... 900 *b*
valuation of foreign, statutory provisions for ..... 898, secs. 25, 52
(*See* Coins; Value.)
Curried prawns in glass packages free as shellfish ..... 798 *i*
Curry and curry powder, statutory provisions for ..... 730, pars. 541, 463, 553, 530
Currycombs not dutiable as combs ..... 258 *e*, 831 *c*
Curtains. (*See* Beaded; Chenille; Lace window curtains.)
Customs—
brokers, liability as consignees ..... 909 *e*, 910 *a*
custody, change in law while goods in ..... 7 *a*, 1059 *f*
constructive ..... 891 *a*
goods lost or destroyed while in ..... 1121 *h*, *i*, 1122 *a*, *e*, *f*, *g*
regulations. (*See* Regulations.)
(*See* Change in law.)
Cut flowers as crude vegetable substances ..... 762 *j*
glass. (*See* Glass.)
Cutch—
held a commercial designation ..... 731 *a*
imitation parchment paper not ..... 563 *h*
statutory provisions for ..... 730, pars. 542, 464, 554, 531
Cutlery—
embraces only cutting instruments ..... 206 *o*
hair clippers are ..... 206 *p*
sheep shears are ..... 206 *r*
statutory provisions for ..... 205, par. 197
Cutting—
into lengths not an advance in condition ..... 733 *h*, *l*
on glass, ornamental character necessary ..... 127 *d*, 128 *i*
or grinding glass, meaning of ..... 130 *l*
size of lithographic prints ..... 557 *k*
Cuttings, nursery stock, statutory provisions for ..... 311, par. 252
Cuttlefish—
are shellfish ..... 798 *g*
bone, statutory provisions for ..... 731, pars. 543, 465, 555, 686
Cyanide of potassium as a chemical salt ..... 29 *a*
statutory provisions for ..... 73, par. 66
Cyanite, statutory provisions for ..... 753, pars. 591, 526, 625, 616
Cylinder glass. (*See* Glass.)
Cylinders for holding carbonic-acid gas, as tubes ..... 202 *h*, 203 *e*
illuminating gas, not tubes ..... 203 *e*
Cylindrical furnaces, statutory provision for ..... 202, par. 152
Cyrene as nonenumerated article ..... 843 *g*

D.

Dahlia tubers as bulbous roots ..... 796 *h*
Damage—
abandonment, delivery to collector ..... 1064 *g*, *h*
without delivery to collector ..... 1064 *a*
not permitted on less than 10 per cent of invoice total ..... 1063 *f*, 1064 *c*, *d*, 1065 *a*
allowance abolished, statutory provisions ..... 1062, sec. 23
claim for glass broken on voyage is claim for ..... 12 *a*, 975 *f*
for (early statutes) 1065, 1066
entry covering goods of several owners ..... 1066 *d*
no allowance if importer opens cases ..... 1063 *k*, 1065 *b*
total destruction of merchandise is not ..... 1063 *l*, 1064 *b*, *e*, 1065 *b*
warehouse goods ..... 1063 *h*, *i*
window glass broken on voyage ..... 155 *j*, 1063 *g*, 1064 *f*
(*See* Nonimportation.)

Damages—
measure of, breach of bond for return of packages ..... 1088 *e*
officers not liable for errors of judgment ..... 1119 *g*
Damask, cotton. (*See* Cotton.)
Dampfkolben—
blown and molded glass ..... 145 *g*
not blown glassware ..... 124 *h*
Dandelion root—
as a crude drug ..... 736 *f*
not a drug ..... 351 *c*
prepared, statutory provisions for ..... 351, pars. 283, 231, 321, 290
raw, statutory provisions for ..... 731, pars. 544, 466, 556, 290
Darning—
cotton. (*See* Cotton.)
needles, statutory provisions for ..... 763, pars. 620, 561, 656, 206
Date—
of effect. (*See* Time of effect.)
of exportation. (*See* Exportation.)
of liquidation, what determines ..... 1003 *h*
of original importation, what is ..... 1119 *b, c*
paste or dough, as comfits, etc ..... 333 *f*
Dates—
statutory provisions for ..... 337, pars. 264, 213½, 579, 294
stuffed or candied, as sweetmeats ..... 336 *g, h*
Day—
fraction of, when law recognizes ..... 6 *a, c, d, f*
of effect means date or time ..... 890 *b*
Dead—
birds, provision for "birds" includes ..... 710 *f, j, k*
oil, statutory provisions for ..... 725, pars. 524, 81
Deals. (*See* Wood.)
Decalcomania—
labels ..... 555 *f, j*, 558 *j*, 559 *l*
pictures as toys ..... 597 *f*, 604 *c, d*
Decanters—
are ot bottles ..... 150 *l*, 368 *m*
as cut glass ..... 128 *p*, 129 *a, c*
(*See* Glass.)
Deck beams, steel, as structural shapes ..... 172 *f*
Decoctions of logwood and other dyewoods, statutory provisions for ..... 54, pars. 22, 18, 26, 84
Decorated or ornamental—
as applied to glass articles, meaning of ..... 123 *l*
cigar bands on ash receivers as ..... 125 *m*
cutting on glass, when it constitutes ..... 127 *d*
embossed white china is not ..... 106 *q*, 107 *a*
etched lettering on bottles not ..... 118 *j*
etching, not ornamental, not a decoration ..... 144 *h*
glass bottles, when lettering is not ..... 127 *f*
glass siphons, what are ..... 127 *c*
glazing on stoneware, when a decoration ..... 108 *c*
labels on bottles not a ..... 115 *b*
means by a superadded process ..... 104 *n*, 627 *b*
metal filigree work on glass as ..... 127 *e*
pictures on glass not decorated glass ..... 125 *o*, 145 *a*
porcelain-lined red earthenware as ..... 104 *f*
printing on bottle stoppers not a ..... 102 *h*
sand-blasted inscription not a decoration ..... 115 *a*
sand blasting not ornamentation ..... 128 *m*
trade-mark may be a decoration ..... 128 *h, j*
utility etching not a decoration ..... 148 *k*
what constitutes a decoration on bottles ..... 128 *i*
white earthenware with a monogram is ..... 104 *l*
(*See* China; Glass.)
Decoration, susceptible of, scope of par. 97 (1897) ..... 111 *g*
Decorticated white pepper as unground ..... 803 *b*
Deerskin gloves not lined gloves ..... 642 *f*
Defense on merits, when not open to importer ..... 1000 *b, f, g*, 1001 *e*

Degras. (*See* Wool grease.)
Delivery, conditional permit of ..... 889 *i*
Demijohns—
glass (1890) ..... 121 *l*, *m*, *n*
not bottles ..... 369 *c*, *d*, *e*
of molded or pressed glass ..... 120 *a*
plain glass, statutory provisions for ..... 111, pars. 99, 88, and 115, pars. 103–104–133
De minimis non curat lex, applicability of maxim ..... 6 *a*,
8 *b*, *c*, *d*, 23 *j*, 37 *e*, 125 *l*, 128 *e*, 242 *c*, *h*, 285 *b*, 390 *a*, 401 *l*, 408 *b*, 432 *e*, 584 *b*, *f*, 1047 *e*
Dental—
cement as a medicinal preparation ..... 81 *h*
paper not tissue paper ..... 550 *a*, 563 *d*, *p*
rubber as articles of india rubber ..... 654 *e*
rubber in sheets as manufactures of india rubber ..... 650 *i*
Dentifrices—
as toilet, not medicinal preparations ..... 24 *b*
statutory provisions for ..... 85, pars. 70, 61, 77
(*See* Toilet preparations.)
Dentists—
cement as other cement ..... 96 *f*
mirrors held not dutiable as mirrors ..... 151 *f*
Deodar, plants from seed of ..... 312 *h*
Deputy collector has same power as collector ..... 956 *i*, 965 *j*, *k*
Derby Peak millstones—
not burrstones ..... 164 *c*, 166 *d*
not grindstones ..... 166 *d*
Detonators—
as metal articles ..... 256 *b*
not percussion caps ..... 609 *d*
Dewgbuddy hemp dutiable as hemp ..... 424 *e*
Dextrine—
not dutiable as starch ..... 353 *h*
statutory provisions for ..... 355, pars. 286, 233, 324, 19
white dextrine dutiable as ..... 355 *d*, *f*
Diamond dust, statutory provisions for ..... 731, pars. 545, 467, 557, 688
Trade Review as periodical ..... 764 *i*
Diamonds—
cut, statutory provisions for ..... 626, par. 435
drilled bort for wire-drawing ..... 630 *a*, 731 *d*
dutiable (1894) ..... 630 *m*, 631 *g*, 731 *e*, 732 *a*
engravers', set in metal rods as metal articles ..... 236 *m*, 237 *a*
engravers', statutory provisions for ..... 731, par. 545, 467, 557
glaziers', statutory provisions for ..... 731, par. 545, 467, 557, 687
miners', statutory provisions for ..... 731, par. 545, 467
rough or uncut, statutory provisions for ..... 731, pars. 545, 557, 687
small brown, free as bort ..... 629 *f*, 731 *c*
Diamontine, as nonenumerated article ..... 844 *b*
Dianisidin—
salt, a coal-tar preparation ..... 40 *f*
statutory provision for ..... 725, par. 524
Diapers, statutory provisions for ..... 460, par. 334
Diastase, a chemical compound ..... 32 *a*
Diazo-amido-toluol is not toluol ..... 40 *g*
Dice, statutory provisions for ..... 596, par. 417, 320, 435, 424
Dictionaries, as aids to the understanding ..... 1148 *c*, *d*
Die blocks and blanks (*See* Steel.)
Dies for stamping as metal articles ..... 250 *f*
Dill seeds. (*See* Seeds.)
Dimensions—
imitation precious stones ..... 628 *g*
immaterial, if provision specific ..... 114 *b*
Dimethyl-aniline, a chemical compound ..... 4 *d*, 45 *k*
Dimity stripes and checks as countable cotton cloth ..... 387 *e*, *f*
Dingley tariff act, not effective until signed ..... 6 *a*, *b*, *c*, *d*
Diphenylamin—
a coal-tar preparation ..... 45 *l*
statutory provisions for ..... 725, par. 524

Direct black, a chemical compound ..... 31 *a*
Dirt in seeds. (*See* Seeds.)
Discretion, officers', acts committed to ..... 957 *f*, 958 *j*
Discriminating duty, foreign vessels goods in, statutory provisions for ..... 874, secs. 22, 14, 17, 2501; 877, secs. 23, 24, 15, 16, 18, 19, 2497; 878, sec. 2498
goods from beyond Cape of Good Hope ... 875 *b, c, d, e, f, g*; 876 *a, b, c, d, e, f, g, h, i, j*
goods from Canada ..... 874 *c*, 875 *a*
inapplicable to duty-free goods ..... 875 *b, g*, 876 *b*
Mexican goods ..... 874 *a, b*
Disinfectants—
dead oil and an alkali as ..... 39 *c*
not medical preparations ..... 43 *g*
Disks—
for spectacle lenses as cut glass ..... 120 *k*
glass, definition of ..... 743 *a*
glass for optical instruments, statutory provisions for ..... 742, pars. 565, 496, 591, 708
Distilled—
oils, statutory provisions for ..... 25, pars. 3, 60, 76; 26, par. 92
spirits. (*See* Liquors, distilled.)
Divi-divi—
extract of, dutiable ..... 55 *b*
statutory provisions for ..... 732, pars. 546, 468, 558, 532
Dixon's belt dressing dutiable as chemical compound ..... 29 *c*
Djidjims—
as embroidered woolen ..... 507 *f*
as manufactures of wool ..... 488 *b*
Documents, public, statutory provisions for ..... 713, pars. 501, 410
Dog grass cut into pieces as not advanced ..... 733 *h*
Dogs—
as household effects ..... 719 *j*
smooth fox-terrier, a recognized breed ..... 692 *e*
Doilies, hemstitched, drawn threads, not lace ..... 462 *n*
Doll—
articles as toys ..... 597 *b, c, d, e*, 599 *a, h*
brushes dutiable as toys ..... 587 *k*
bead penwipers as manufactures of wool ..... 487 *e*
heads, statutory provisions for ..... 597, par. 418, 321, 436
wigs, dutiable as manufactures of wool or goat hair ..... 484 *m*, 487 *f*
wigs not toys ..... 598 *f*, 603 *j*
Dolls—
and dresses, lithographic ..... 599 *a*
definitions of ..... 603 *e, f, g*
distinguished from other figures ..... 599 *p*, 600 *f*, 601 *e*, 603 *e, f, g, l, m*
statutory provisions for ..... 597, pars. 418, 321, 436, 425
Dolmans, woolen, statutory provisions for ..... 499, par. 285; 500, pars. 397, 367
Domicile, definition of ..... 822 *a, h*
Donatello bas relief not a "ware" ..... 103 *k*
Double enumeration of articles in the tariff ..... 467 *e, h*
Doubt. (*See* Construction.)
Down—
from feathers as manufactures of down ..... 610 *a*
manufactures of, statutory provisions for ..... 609, pars. 425, 328, 443
quilts, statutory provisions for ..... 609, pars. 425, 328, 443
Downs, statutory provisions for ..... 609, pars. 425, 328, 477, 443, 567; 610, par. 650
Dracaenas, statutory provisions for ..... 310, par. 251
Draft—
and draught distinguished ..... 316 *c*
and tare allowance for ..... 1112 *h*, *i*–1113 *a, b, c*
Dragees are confectionery ..... 290 *e*–291 *e*
Dragon's blood, statutory provisions for ..... 732, pars. 517, 469, 559, 533
Drannic carpets not Tournay carpets ..... 512 *h*
Draughts, statutory provisions for ..... 596, pars. 417, 320, 435, 424
Drawback—
additional duties not returned as ..... 887 *b*
articles exported, statutory provisions for ..... 883, secs. 30, 22, 25
claims for, jurisdiction ..... 352 *c*
exporter, who recognized as ..... 885 *d*
frauds on revenue ..... 884 *e*

Drawback—Continued.
goods reimported are dutiable ..... 701 c, 705 a, g
goods reimported—proof of identity ..... 884 b
none allowed on oil cake, statutory provisions for ..... 315, pars. 254, 285, 466
none on leased grain bags ..... 886 b
oil cake from linseed oil ..... 886 h, k, l
on bituminous coal ..... 885 g
on coal abolished by act of 1890 ..... 595 f, 596 a
on coal, privilege, not right ..... 595 i
on coal, statutory provisions for ..... 593, pars. 415, 417
on leather, statutory provisions for ..... 634, par. 437
on tin plate, statutory provisions for ..... 884, par. 328
proof of exportation ..... 887 c
right to, when absolute ..... 884 c, d
Drawers—
cotton, statutory provisions for ..... 398, pars. 352, 353
cotton, etc., knit, statutory provisions for ..... 406, par. 323; 408, pars. 319, 262, 322
with knit ankles as knit drawers ..... 408 g, i
Drawing paper—
bristol board as ..... 560 b, h
statutory provisions for ..... 559, par. 401; 560, pars. 310, 422, 392
Drawings—
are not manuscripts ..... 672 k, 673 a, 756 c
as tools of trade of architect ..... 787 b
for exhibition, statutory provisions for ..... 819, pars. 701, 687, 758
for institutions, statutory provisions for ..... 778, pars. 585, 677, 759
pen and ink, as works of art ..... 823 d
statutory provisions for ..... 667, par. 454
Drawn work—
articles as imitation lace or embroidery ..... 433 b, 437 f, 438 k, 439 e, 457 a
articles as manufactures of cotton ..... 418 e
held to be flax-woven fabric ..... 459 j
when lace and when embroidery ..... 437 f, 439 e
Draw plates, wire, not steel plates, n. s. p. f ..... 184 i
Dredges. (*See* Vessels.)
Dress—
bones, as manufactures of bone ..... 650 c
facings, bias, as manufactures of cotton ..... 418 j, k, l
statutory provisions for ..... 402, par. 315
hair cloth as dress goods ..... 496 a
goods, cloth over 60 inches not ..... 483 a
embroidered, not dutiable as embroidered articles ..... 495 a, b, 496 l
fabrics for waists, etc., not ..... 539 a, c
gloria cloth held to be ..... 494 b, 495 d, 496 i
house flannel not ..... 487 l
manufactured of goat hair ..... 497 l, 498 a
statutory provisions for ..... 494, pars. 368, 391, 369, 283, 395; 495 p, 365
wool and silk, as in part of wool ..... 485 d, 495 c
woolen, with threads of other materials ..... 495, par. 365; 497 f, i, j, k
ornaments, paste, not imitation precious stones ..... 628 f
patterns as woolen cloths ..... 491 a
embroidered and plain ..... 509 d
embroidered as manufactures of wool ..... 487 d
not models of inventions ..... 760 g
not wearing apparel ..... 502 b
protectors not trimmings ..... 652 e
shields as manufactures of india rubber ..... 652 f, g, 653 k
wearing apparel ..... 532 q, 533 p
not as wearing apparel ..... 401 d, 402 m
steels as manufactures of cotton ..... 416 l, 418 m
covered, as metal articles ..... 255 c, 258 f
statutory provisions for ..... 188, par. 137
trimmings. (*See* Trimmings.)
Dressed—
furs, what are ..... 615 c, 616 l
line, statutory provisions for ..... 423, pars. 325, 265, 358, 329; 424, pars. 327, 266, 360
lumber. (*See* Lumber.)
wild ducks as "fowls" ..... 710 j

Dried—
and ground papau melon juice as advanced ..... 51 *d*
blood, statutory provisions for ..... 308, pars. 245, 404, 508, 501; 711, pars. 497, 404, 508, 501
by air, orange peel not dutiable as dried ..... 772 *f*
fibers, not edible, advanced, etc., statutory provisions for ..... 50, pars. 20, 16½; 51, pars. 24, 94
crude, statutory provisions for ..... 732, pars. 548, 470, 560, 636
immortelles as crude vegetable substance ..... 762 *i*
insects, not edible, advanced, etc., statutory provisions for ..... 50, pars. 20, 16½; 51, pars. 24, 94
crude, statutory provisions for ..... 732, pars. 548, 470, 560, 636
lizards as crude drugs ..... 734 *j*
lizards not a medicinal preparation ..... 82 *g*
wheat grass as advanced ..... 53 *h*
(See specific dried articles.)
Drill rods—
Statutory provisions for ..... 189, par. 124
steel rods commercially so known ..... 193 *c*
Drilled pearls as pearls in natural state ..... 633 *c, e, f, g*
Drills, agricultural, statutory provisions for ..... 689, pars. 460, 591
Drinking sets not entireties ..... 125 *e*
Dross, tin, as black oxide of tin ..... 808 *c*
Druckfarbe, patent, not ink ..... 58 *b*
Druggets, statutory provisions for ..... 511, pars. 380; 512, pars. 294, 406, 376
Drugs—
aconite and other leaves in alcohol, not ..... 52 *f*
advanced in value or condition, statutory provisions for ..... 50, par. 20, 16½; 51, pars. 24, 94
characteristics of ..... 734 *e*
crude, statutory provisions for ..... 732, pars. 548, 470, 560, 636
mosses that are ..... 762 *p*
prohibited, statutory provisions for ..... 863, sec. 16 *et seq.*
Drumheads as parts of musical instruments ..... 669 *g, k*
Dry plates, statutory provisions for ..... 677, pars. 458, 358½
Duboisine, pure amorph., medicinal ..... 78 *p*
Duck, cotton. (*See* Cotton.)
eggs as eggs, statutory provisions for ..... 736 *i*
Ducklings—
stuffed, as stuffed birds ..... 710 *a*
stuffed, held not toys ..... 601 *l*
Ducks—
flax, hemp, or jute, statutory provisions for ..... 460, par. 334
wild, not poultry ..... 346 *l*
Dulcin, a chemical compound ..... 27 *g*
Dumb jockeys—
as saddlery ..... 644 *e*
in chief value of metal ..... 250 *b*
Dundee jute bagging as bagging for cotton ..... 455 *e*, 456 *b*
Duplex litbographic transfer paper ..... 562 *d*, 573 *b*
Duresco as a paint ..... 74 *h*
Duress—
acts of collector constituting ..... 1153 *e, e, f, h*, 1154 *a, b, d, e, f*
addition compelled by entry clerk ..... 931 *b*
addition of inland freight held ..... 928 *i, j*
addition "under protest" not ..... 928 *h*
additions on entry as ..... 929 *h*
additions on entry not ..... 929 *f, g, h*
advice of custom-house entry clerk not ..... 924 *d*
consul adding ocean freight as ..... 929 *d*
currency of invoice ..... 903 *b*
officer, invoice value ..... 920 *b*
entry at advanced value pending reappraisement not ..... 929 *a, b, g*, 931 *e*
refusal to accept corrected invoice as ..... 1048 *e*
Dusters—
feather, statutory provisions for ..... 587, pars. 410, 314, 427
list, as manufactures of wood ..... 483 *f*
list, not as feather dusters ..... 587 *g*
Dutch—
ingrain carpets, statutory provisions for ..... 511, pars. 378, 293, 405
metal clippings not as metal articles ..... 237 *g*, 720 *l*

Dutch—Continued.
metal clippings, statutory provisions for ..... 720, pars. 505, 159, 189, 187
leaf, statutory provisions for ..... 218, pars. 175, 160, 190, 198
sheets as composition metal ..... 728 *a*
skewings as metal articles ..... 236 *b*
Dutiable—
goods entered for consumption are, though in transit and subsequently exported ..... 11 *g*
goods furnished gratuitously, are ..... 15 *i*
quantity, "gross thousand" means 1200 ..... 269 *a*
value. (*See* Value.)
weight, assessment of countervailing duty ..... 768 *k*
bounty goods ..... 840 *b*
calcined plaster ..... 97 *g*
firecrackers, statutory provisions for ..... 607, pars. 420, 323, 438 (*g*), 608 (*a*), (*b*)
fish in brine ..... 326 *a*
fruits preserved in own juices ..... 334 *e*
Portland cement ..... 96 *h*
silk, statutory provisions for ..... 544, par. 392
spun silk as cops ..... 515 *e*
ultramarine blue in pulp ..... 68 *a*, *b*
velvets, includes selvages ..... 518 *h*, *i*, 519 *a*
warehoused goods is entered weight ..... 891 *h*, 892 *c*, *e*, *h*, *j*
warehoused goods, statutory provisions for ..... 888, secs. 33, 50
warehoused goods is withdrawal weight ..... 889 *a*, 890 *e*, 891 *k*, 892 *a*, *b*, *d*, 894 *a*
wood pulp, "dry" and "air dry" ..... 545 *d*, 547 *a*, *b*, *c*, *d*
Duties—
a personal charge against importer ..... 900 *e*
debt of the importer ..... 1120 *e*, *f*, *g*, *h*, *i*, 1131 *g*, *h*
accrue through goods lost overboard in port before unlading ..... 11 *f*
seized for fraudulent entry ..... 939 *b*
assessable only on merchandise actually landed ..... 1064 *b*
attempt to pay in counterfeit money no payment ..... 1134 *d*
collectible only on goods which actually arrive ..... 12 *c*
compound, how apportioned on containers ..... 115 *c*
highest rate rule inapplicable ..... 257 *a*, 322 *b*, 858 *b*
highest taken when two or more rates applicable ..... 238 *d*, 259 *i*, 260 *g*, 421 *o*
lien of the United States for ..... 1132 *a*, *b*, *c*, *d*
on imports, definition of ..... 8 *e*
payment must be made in money of the United States ..... 1128 *b*
rate of, depending on conditions; burden of proving particulars ..... 192 *b*
refund of excess deposits, statutory provisions for ..... 1033, sec. 24
when they accrue ..... 10 *i*, *j*, *k*, 11 *a*, *b*, *c*
Dyed—
goods of silk and cotton, cost of dyeing ..... 390 *g*, 391 *a*
grasses as crude vegetable substances ..... 762 *k*
natural grass as manufactures of grass ..... 651 *n*
Dyeing—
cost of, silk and cotton goods ..... 521 *b*
or tanning, crude articles for, statutory provisions for ..... 697, pars. 482, 386, 492, 509, 689
(*See* Extracts.)
Dyers' sticks not manufactures of wood ..... 267 *b*, *f*, *i*
Dyes, coal-tar. (*See* Coal-tar dyes and colors.)
Dyewoods—
cut into chips are advanced ..... 52 *m*
direct black not ..... 31 *s*
extracts of, statutory provisions for ..... 54, pars. 22, 18, 26, 84
fustic, as advanced in value ..... 52 *m*
Dynamo—
brushes are metal articles ..... 238 *b*, 587 *f*
not philosophical instruments ..... 781 *f*

E.

Ear cleaners not sponges ..... 91 *f*
Earth—
barytes, statutory provisions for ..... 64, pars. 44, 395, 49
cleaned and powdered as wrought ..... 100 *k*
fuller's, statutory provisions for ..... 98, par. 93

Earth—Continued.
green, as manufactured ..... 99 *f*
green, not a pigment ..... 72 *g*
polishing material ..... 100 *c, d*
salmon tinted, found to be tripoli ..... 804 *d*, 805 *a*
unwrought as a color ..... 71 *e*
Earthenware—
brown, with white lining as plain ..... 108 *f*
common brown, definition of ..... 101 *c*
figures ..... 101 *g, h*
statutory provisions for ..... 101, pars. 94, 83, 99, 124
gray, statutory provisions for ..... 101, par. 94
yellow gallipots ..... 101 *j*
statutory provisions for ..... 101, pars. 94, 83
decorated or ornamented, statutory provisions for ..... 102, pars. 95, 85, 100, 125
definition of ..... 102 *a*
jardinieres, single-color glaze ..... 109 *g*
jars, blue and brown, as decorated ..... 105 *l*
manufactures of, statutory provisions for ..... 108, pars. 96, 101
plain white, statutory provisions for ..... 102, pars. 95, 84, 100, 125
Rockingham, statutory provisions for ..... 101, par. 94
scale plates, as decorated ..... 103 *a*
steins, not toys ..... 105 *m, n*
when toys and when not ..... 103 *i*
tile mantles as manufactures ..... 94 *j*
tiles, decorated ..... 96 *a*
plain ..... 95 *i*
wash tubs as common brown ..... 102 *c*
white, glazed or edged, statutory provisions for ..... 102, par. 127
granite, as plain ..... 107 *b*
(*See* China, and specific articles of earthenware.)
Earths—
ocher, sienna, and umber, statutory provisions for ..... 66, pars. 4), 42, 54, 89
wrought and unwrought, statutory provisions for ..... 98, pars. 93, 82, 98; 99, pars. 97, 98
Earthy substance—
articles of, statutory provisions for ..... 110, pars. 97, 86
polishing powders as nonenumerated articles ..... 851 *m*
Easter ornaments, stuffed ducklings ..... 710 *a*
East India—
Bombay hemp as hemp ..... 424 *g*
buffalo hides as cattle hides ..... 634 *g*, 635 *c*
Eau de Quinine—
as hair tonic ..... 86 *n*
Pinaud's, a toilet preparation ..... 86 *e, f*
Ebony—
logs, statutory provisions for ..... 816, pars. 700, 684; 817, pars. 756, 818
(*See* Wood, cabinet.)
Edgings—
as trimmings ..... 447 *g*
cotton, for corsets, etc ..... 441 *d*
dutiable as laces ..... 531 *c, f*, 532 *c*
statutory provisions for ..... 431, pars 339, 276, 373; 506, par. 371; 524, par. 390
Edible—
and inedible, meaning of ..... 734 *a*, 736, *c, d*
article need not be ready to eat as imported ..... 330 *g*
berries. (*See* Berries.)
common meaning of ..... 357 *b*
fruits. (*See* Fruits.)
fungus not free as vegetable substance ..... 761 *j*
olive oil defined ..... 61 *i*, 62 *e*
vegetables not free as vegetable substances ..... 761 *h*
Eels. (*See* Fish.)
Effect, time of. (*See* Time of effect.)
Effects, household. (*See* Household effects; Personal effects.)
Egg—
cases are packing boxes ..... 269 *f*
fruit dutiable as yolk of eggs ..... 308 *h*
shells as nonenumerated articles ..... 853 *h*

Egg—Continued.
shells not free as shells unmanufactured ..... 776 *h*
timers in chief value of wood ..... 275 *i*
yolk as crude article for tanning ..... 697 *e*
yolk as nonenumerated article ..... 844 *c*
Eggs—
birds, fish, and insects, statutory provisions for ..... 736, pars. 549, 471, 561
domestic duck's, dutiable ..... 308 *e*
removed from the shells ..... 308 *d*
statutory provisions for ..... 308, pars. 244, 198½, 275, 690
silkworm's, statutory provisions for ..... 799, par. 662; 800, pars. 618, 706, 786
yolks of ..... 308, pars. 245, 276
Eider down quilts as nonenumerated articles ..... 849 *g*
Ejusdem generis. (*See* Construction.)
Elastic—
belting, steel riveted, as silk belting ..... 524 *a*
goring dutiable as goring ..... 509 *e*
stockings, etc., in chief value of cotton ..... 421 *a*
stockings not hosiery ..... 408 *e*
webbing, cords, etc., not manufactures of iudia rubber ..... 411 *b, f, g, k, l*, 412 *a, b, c, d, e*
Elaterium—
as a crude drug ..... 735 *v*
not a medicinal preparation ..... 84 *c*
Elder extract as a nonenumerated article ..... 844 *j*
Elderberry extract as alcoholic medicinal ..... 79 *n*
Electric—
batteries, carbon pots for, statutory provisions for ..... 113, par 98
light carbons ..... 110 *g, h*, 111 *a*, 113 *b*, 114 *a, d*
statutory provisions for ..... 113, par. 98
poles, statutory provisions for ..... 265, par. 196
storage batteries as manufactures of metal ..... 250 *d*
Electrite as wrought earth ..... 99 *g*
Electrotype—
plates, gramophone record disks are not ..... 215 *c*
statutory provisions for ..... 214, par. 166; 215, pars. 151, 180
Elixir—
Dentifrice de Benedictines ..... 23 *h*
valeriante piertot, alcoholic ..... 80 *a*
Elk hide, dressed as leather ..... 638 *g*
Elm not a cabinet wood ..... 818 *h*
Emblems, society, as jewelry ..... 622 *f*
Embossed—
cards as manufactures of paper ..... 572 *k*
white china, not decorated ..... 106 *q*, 107 *a*
Embossing not a printing process ..... 566 *f*
Embroidered—
and hemstitched; meaning of expression ..... 448 *f l*
articles, fancy wooden boxes as ..... 532 *d*
minimum rate proviso, statutory provisions for ..... 431, pars. 339, 373
or fabrics, statutory provisions for ..... 431 pars. 339, 276, 373
scope of proviso to, par. 339 (1897) ..... 436, *a, d, k, m*, 437 *b*, 438 *a*, 526 *i*
silk, statutory provisions for ..... 524, par. 390; 525, par. 301
value of embroidery immaterial ..... 526 *g*
woolen, statutory provisions for ..... 506, par. 371
belts as wearing apparel ..... 399 *m*
button material, as embroidered article ..... 589 *b*
collars as collars ..... 430 *f, g*
cotton articles as embroideries (1890) ..... 441 *k, l, m, n*, 442 *f*, 445 *d, e, f, h, i, q*, 446 *a, c, d*
cloth not countable cotton cloth ..... 390 *d*
dress goods not dutiable as embroideries ..... 495 *a, b*, 496 *l*
patterns held not embroideries ..... 487 *d*
fans held not dutiable as embroidered articles ..... 617 *a*
flouncings, schiffli embroidery ..... 440 *n*
furniture as embroidered articles ..... 276 *i, k*, 437 *j*, 438 *b*, 439 *c*
gloves, leather, statutory provisions for ..... 639 par. 458; 642 par. 415
handkerchiefs not a commercial designation ..... 443 *f, h*
statutory provisions for ..... 392, par, 312; 431 pars. 339, 276, 373
hosiery, highest rate rule applied ..... 437 *a*

Embroidered—Continued.
labels as embroideries ..... 410 *c*
linen articles as embroideries ..... 446 *b, f, g, h, j*
manufactures, statutory provisions for ..... 431 par. 337
mats as embroideries ..... 445 *o*
manufactures of cotton ..... 423 *b*
napkins, etc., "substantially" embroidered ..... 442 *a*
paper mottoes as wool embroideries ..... 571 *i*
parasols as embroidered articles ..... 437 *e*, 681 *e*
pillow shams as embroideries ..... 440 *l*
ramie articles as embroideries ..... 436 *m*
screens as embroidered articles ..... 439 *c*, 445 *l, m, n*, 446 *p*, 532 *d*
silk banners as works of art ..... 824 *f*
tidies dutiable as laces ..... 449 *n*
wearing apparel, cotton, etc., statutory provisions for ..... 431 pars. 339, 373
woolen wearing apparel not embroidered articles ..... 501 *i*
worsted shawls not embroideries ..... 503 *c*
Embroideries—
articles embroidered with single initial not ..... 446 *m*
beaded, statutory provisions for ..... 577 par. 408
certain handkerchiefs not ..... 393 *c, d, e, f, g*, 394 *c, d, g, i, j*
cotton flax, etc., statutory provisions for ..... 431 pars. 339, 276, 373, 325
tidies as ..... 446 *i*
dotted swisses as ..... 443 *k*
embroidered scarf not ..... 541 *n*
silk doilies not ..... 540 *h*
table covers as ..... 530 *g, i*
flax and wool ..... 446 *k*
or linen, statutory provisions for ..... 431, par. 337
handkerchiefs with embroidered initial not ..... 393 *g*, 394 *g, h, m*
Japanese screens not ..... 540 *r*, 541 *a*
loom, from St. Gall ..... 445 *p*
loom-embroidered goods not ..... 542 *f, h*
metal embroidered curtains not ..... 245 *c*
cushion covers not ..... 244 *d*
silk banners not ..... 248 *e*
silk, statutory provisions for ..... 524, par. 390; 525, pars. 201, 413
spangled, statutory provisions for ..... 577 par. 408
textile fabrics as ..... 532 *g*
tinsel, etc. (*See* Metal threads.)
white frilled muslin as ..... 446 *o*
woolen, statutory provisions for ..... 506, pars. 371, 286, 398; 507, par. 368
Embroidery—
canvas as countable cotton cloth ..... 387 *r*
cotton (on spools, etc.). (*See* Cotton.)
definitions of ..... 436 *g*, 437 *i*, 445 *c*
fabric not known as, not dutiable as ..... 446 *l*
kid point stitching on fabric gloves not ..... 398 *d*
machine needles not sewing machine needles ..... 214 *o*
metal on velvet ..... 404 *h*
ornamental, character of ..... 437 *i*
scalloped edge stitching not ..... 401 *c*, 435 *b*
Emerald beads as precious stones cut ..... 626 *i*
Emeralds, reconstructed, as precious stones ..... 629 *i*
Emery—
files, statutory provisions for ..... 607 par. 419
fillet as nonenumerated article ..... 844 *g*
grains, statutory provisions for ..... 607, para. 419, 322, 437, 426
manufactured, statutory provisions for ..... 607, pars. 419, 322, 437, 426
manufactures of, statutory provisions for ..... 607, par. 419
ore, statutory provisions for ..... 726, pars. 550, 472, 562, 692
paper dutiable as paper ..... 563 *f*
wheels as emery manufactured ..... 607 *c*
statutory provisions for ..... 607, par. 419
Emigrants—
American citizens from abroad are not ..... 787 *a*
tools of trade must actually accompany ..... 787 *c, e*

Emigrants—Continued.
visiting animal trainer not ..... 787 *d*
(*See* Immigrants.)
Enamel—
fusible, statutory provisions for ..... 156, pars. 113, 101, 122
white, as a paint ..... 70 *c*, *d*, 72 *b*, *k*
fusible enamel ..... 157 *b*
watch material ..... 157 *d*, 234 *a*
glass, statutory provisions for ..... 742, par. 564
Enameled—
articles as manufactures of metal ..... 250 *c*
brooches as jewelry ..... 622 *f*
ewer and basin as paintings ..... 212 *a*, 671 *h*
leather, statutory provisions for ..... 635, par. 438; 636, pars. 341, 456
metal filters as manufactures of metal ..... 250 *j*
painting on copper as manufactures of metal ..... 245 *d*, 254 *s*, 673 *b*
ware, cloisonne ware is ..... 212 *c*
distinguished from hollow ware ..... 212 *b*
more than one color ..... 212 *e*
mottled steel ware ..... 212 *d*
not hollow ware ..... 259 *c*
sheets, plates, articles, statutory provisions for ..... 211, pars. 159, 144, 171, 172
Encaustic tiles—
defined ..... 96 *b*, *c*
statutory provisions for ..... 94, pars. 88, 78, 94, 129
Enfleurage—
essence as a nonenumerated article ..... 852 *a*
grease, a distillation from orris root is not ..... 26 *g*
applies to flower odors only ..... 768 *j*
flower essence as ..... 767 *c*
pomades as ..... 768 *a*, 769 *b*, 770 *c*, *f*, 771 *b*
statutory provisions for ..... 766, pars. 626, 568
Engine packing as manufactures of asbestos ..... 646 *f*
Engraved steel plates—
dies for stamping not ..... 215 *b*
for plate-glass manufacture ..... 215 *a*
statutory provisions for ..... 214, par. 166; 215, pars. 151, 180, 199
Engravers' diamonds, statutory provisions for ..... 731, pars. 545, 467, 557
Engraving implements as metal articles ..... 236 *m*, 237 *a*
Engravings—
as works of art ..... 825 *b*
for Congressional Library, statutory provisions for ..... 712, pars. 500, 412, 514
for exhibition, statutory provisions for ..... 819, pars. 701, 637, 758
for United States, statutory provisions for ..... 712, pars. 500, 412, 514
not specially provided for, statutory provisions for ..... 664, pars. 403, 311, 423, 384
printed over twenty years, statutory provisions for ..... 713, pars. 501, 410, 512, 658
Entireties—
Alexandra's feeding bottles not ..... 119 *n*
automobile with accompanying tires as ..... 241 *i*
baskets and drinking sets not ..... 273 *d*
billiard chalk in collodion boxes as ..... 48 *d*
books with lead pencil as ..... 576 *c*
not ..... 565 *n*, 567 *e*
bottles, empty, corked, and labeled, not ..... 119 *j*
carbonic-acid gas in steel capsules as ..... 21 *c*
carding machines with card clothing therefor as ..... 199 *c*, *f*
chandelier of glass and metal not ..... 150 *j*
chest of silver tableware not ..... 208 *h*
children's books and 101 prints for as ..... 555 *b*, 556 *d*
china vases and bronze mountings as ..... 105 *d*
cigarette paper and covers as cigarette books ..... 679 *s*, *t*
collection forming a toy picnic ground as ..... 599 *n*
court plaster in metal cases as ..... 83 *b*
crumb trays and brushes not ..... 661 *k*
dentists' cement in separate parts as ..... 96 *f*
dress patterns, in two pieces as ..... 496 *l*, 509 *d*
figures holding baskets containing toothpicks as ..... 273 *l*

Entireties—Continued.
furnished needle cases as ... 253*j*
not ... 240 *e*, 242 *h*
guns in parts as ... 211 *a*, *b*, *f*
not ... 211 *c*, *d*, *e*
harmonicas and coverings as ... 605 *g*
knives with chain attached not ... 201 *e*
lithographic prints in tin frames as ... 181 *f*
not ... 181 *e*
machinery in parts as ... 250 *e*
not ... 252 *p*, 253 *a*
marble blocks for a floor as ... 158 *f*
fountain, with accessories, not ... 161 *i*
may be separated for duty purposes ... 719 *g*
not ... 763 *i*
mirrors with paper frames as ... 154 *c*
notebooks containing mirror as ... 576 *b*
orchestrion and rollers for, as ... 252 *j*
paintings and frames not ... 277 *k*, 668 *d*, 672 *a*, *h*, 674 *h*, *i*, *j*
paints and brushes as ... 599 *k*, 600 *l*
pens and penholders not ... 228 *b*, *d*
pipe bowls and stems as pipes ... 678 *c*, *d*
pulpit with carved statues, not ... 793 *m*
rack with drinking glasses, not ... 125 *e*
reels in parts, shaped and fitted, as ... 276 *b*
road roller, packed in parts, as ... 241 *d*
rubber bulbs and cotton nets for as ... 649 *f*
shirt waists in pieces, as embroidered wearing apparel ... 439 *h*
statues and pedestals held to be ... 670 *j*
thermometers and accompanying certificate not ... 143 *j*
toilet bottles in leather cases as ... 658 *f*
cases as ... 155 *d*
toothpicks and holders not ... 850 *j*
tubes containing ethyl chloride as ... 148 *i*, 1043 *i*
water-color paints in boxes, with brushes, as ... 72 *c*, 74 *a*, 75 *a*, *c*
not ... 72 *d*

Entry—
after change in law of goods which arrived prior thereto ... 7 *e*, *f*, *g*
application to amend ... 923 *i*
appraisement without, illegal ... 968 *e*
can not be split up into several causes of action ... 1138 *b*
definition of incomplete ... 1090 *a*
fifteen-day provision in R. S. 2785 ... 1089 *a*, *b*, *c*, *d*, *e*
fraudulent, false verbal statements ... 938 *h*
loss of duties is necessary element of ... 938 *d*
not necessary element of ... 937 *c*
held to mean arrival ... 778 *g*
immediate transportation, value is not binding ... 928 *c*
informal under R. S. 2859 ... 889, *c*, *d*, *e*, *f*, *g*
invoice must accompany ... 917 *e*
required on, statutory provisions for ... 912, sec. 4
law at time of, determines rate of duty, statutory provisions for ... 888, secs. 33, 50, 10
meaning of term ... 701 *b*, 759 *g*, 888 *a*, 889 *d*, 1089 *c*, 1102 *e*, *f*
not to be at less than price paid ... 929 *e*
of goods can not be made prior to arrival of vessel ... 6 *e*
may be made before entry of vessel ... 1089 *a*
without invoice, when law changed ... 889 *c*, *d*, *e*, *f*
parcel post goods ... 923 *e*
penalty for false or fraudulent, statutory provisions for ... 937, sec. 9
pro forma invoice pending consular ... 930 *c*
reliquidation more than a year after, when valid ... 901 *d*, *e*, *f*, *g*
single to be considered as a whole ... 1132 *c*
tender of, as equivalent to actual entry ... 1089 *b*, *d*
not equivalent to entry ... 889 *f*, *g*, *h*, 890 *a*, 1089 *e*
warehouse and transportation, completed at port of entry ... 961 *g*, *h*, *i*
who may make ... 910 *f*, *g*
without invoice, reappraisement allowable ... 946 *k*

Enumerated, when articles are said to be ..... 852 *j*, 860 *i*
Envelope paper, cloth lined, as paper ..... 561 *g*
Envelopes—
foreign stamped, held free ..... 804 *a*
paper, distinguished from paper bags ..... 575 *a*
paper, statutory provisions for ..... 573, pars. 399, 309, 307, 421, 391
pieces of paper for, dutiable as ..... 553 *i*
Eosin a coal-tar color ..... 44 *j*
Epaulets, metal, statutory provisions for (1883) ..... 219, par. 427
Epsom salts—
double enumeration of ..... 58 *d*
statutory provisions for ..... 58, pars. 31, 24, 542, 34, 62
Equipments of vessels. (*See* Vessels.)
Erasers—
and parts, statutory provisions for ..... 204, pars. 153, 138, 165
steel-brush ink, are cutlery ..... 206 *k*
Erasure does not avoid deed, when ..... 1127 *a*
Ergot, statutory provisions for ..... 737, pars. 551, 473, 563, 534
Errors. (*See* Clerical error.)
Essences—
and oils distinguished ..... 771 *i*
fruit, statutory provisions for ..... 53, pars. 21, 17, 25, 114
Essential oils, statutory provisions for ..... 25, pars. 3, 60, 76; 26, par. 92
Estoppel—
against Government by ultra vires acts of collector ..... 1133 *e*
unauthorized acts of customs officers ..... 920 *a*
entry on known imperfect invoice ..... 1040 *f*
importer's statements on entry ..... 1037 *k*
in pais, operation of ..... 1145 *d*, *e*
invoice, statements as an ..... 915 *h*, 916 *a*, *d*, *e*, *f*, 918 *a*
waiver by deputy collector of oath is an ..... 707 *i*
Etamines—
articles made of, as countable cotton cloth ..... 389 *j*
as manufactures of cotton ..... 418 *i*
fabric held to be ..... 432 *j*, 433 *a*, 436 *e*, 438 *i*, *j*
held to be a commercial designation ..... 438 *i*
statutory provisions for ..... 431, par. 339
Etched glass articles. (*See* Glass articles.)
Etching—
ornamental character necessary ..... 123 *j*, *l*, 148 *k*
when a decoration ..... 119 *j*
Etchings—
for Congressional Library, statutory provisions for ..... 712, pars. 500, 412, 514
for societies, institutions, etc., statutory provisions for ..... 716, par. 503
for United States, statutory provisions for ..... 712, pars 500, 412, 514
free entry of, statutory provisions for ..... 778, pars. 585, 677, 759
not specially provided for, statutory provisions for ..... 561, pars. 403, 311, 423, 384
printed over twenty years, statutory provisions for ..... 713, pars. 501, 410, 512, 658
so-called "painter" as works of art ..... 822 *g*
Ether—
acetic, not a fruit ether ..... 54 *i*
butyric, as fruit ether ..... 54 *g*
fruit, statutory provisions for ..... 53, pars. 21, 17, 25, 114
nitrous, spirits of, statutory provisions for ..... 53, pars. 21, 17, 25, 110
not a medicinal preparation ..... 80 *m*
oenantic, or pelargonic ether ..... 54 *e*
spray tubes as manufactures of glass ..... 148 *i*
statutory provisions for ..... 53, pars. 21, 17, 25, 116
sulphuric, statutory provisions for ..... 53, pars 21, 17, 25, 106
Ethyl chloride—
as ether ..... 54 *h*
in tubes ..... 148 *i*, 1043 *i*
Etiquettes, small labels as printed matter ..... 565 *l*
Etoffe as a manufacture of cotton ..... 418 *n*
Eucalyptol camplylin, a compound of oils ..... 30 *n*
Euquinine, a medicinal preparation ..... 78 *c*, 790 *a*
Euxesis as a toilet article ..... 85 *b*

Evaporating dishes as chemical glassware ..... 129 *m*
Evergreen seedlings—
statutory provisions for ..... 311, par. 252
what are ..... 312 *i*
Evidence—
affidavit held not "further" evidence under sec. 15, act of June 10, 1890 ..... 1031 *b*
held to be, under section 15, act of June 10, 1890 ..... 1030 *b*
not showing personal knowledge insufficient ..... 994 *h*
of importer, unsupported, insufficient ..... 738 *c*
affidavits, depositions, etc., before General Appraisers ..... 1029 *b, e*, 1030 *b*, 1031 *b*
agent's statements to appraiser ..... 1147 *k*, 1148 *a, b*
appeals to circuit court "further" evidence ..... 1029 *c*
application in later cases of evidence taken in earlier ..... 975 *e*, 993 *e*, 1003 *d*
as to professional production of statuary ..... 669 *h, k*, 671 *i*, 674 *m*
burden of proof, actions against collector ..... 1148 *c, f, g, h, i, j, k, l, m, n, o*
claimant has in seizure suits, statutory provisions for ..... 1060, sec. 21
held to be on Government ..... 198 *c*, 1133 *d*
on importer—alcohol in medicinal preparations ..... 77 *k*
free and dutiable goods are mingled ..... 271 *b*
to show error in collector's action ..... 295 *e*
when rate of duty depends on conditions not cognizable by customs officers ..... 192 *b*
chemical analyses with opposing results ..... 545 *d, e*
commercial testimony as to common meaning not admissible ..... 592 *l*
country of origin of petroleum products ..... 769 *c*
cumulative, little weight to be given to ..... 1030 *h*
customs records competent without oral testimony ..... 1139 *g*
dictionaries are not ..... 1148 *c, d*
employee's recollection of goods held sufficient without samples ..... 1030 *g*
examiner's first return, subsequently changed, is competent ..... 470 *a*
expert testimony, impeachment of ..... 1146 *h*
failure to offer before General Appraisers, effect of ..... 1027 *l*, 1028 *a, b, d*, 1029 *c*, 1030 *b, c, h*, 1031 *b, c, d*, 1032 *g*
finding of facts by General Appraisers ..... 1026 *d, e, f, g, h, i, j, k, l*, 1027 *a, b, c, d, e, f, g, h, i, j, k*, 1029 *f, g*, 1030 *a*
identification of samples by appraiser ..... 1145 *g*
identity of name not proof of identity of article ..... 30 *j*, 56 *j*
importer's preferable on question of use of article ..... 1147 *c*
inference from refusal of party to produce papers ..... 1140 *c, d*
informal acknowledgment by merchant in foreign country not ..... 1029 *b*
interest of witness in litigation may be considered ..... 753 *b*
manufacturer's as to commercial designation ..... 1145 *f*
market value, testimony of merchants ..... 1147 *f*
official correspondence is, that appeal was taken ..... 1139 *h*
of Government chemist held to be incompetent ..... 1030 *e*
officials may show Department practice ..... 1146 *c*
origin of orange-box shooks may be proved under ordinary rules of evidence ..... 270 *c, e, f*, 271 *a, b, c, f, g*
prices current may be evidence of value ..... 1139 *j*
in July to show value in May ..... 1139 *e*
proof as to percentage of antimony in type metal ..... 231 *c*
reappraisement decided on conflicting, held illegal ..... 953 *c, d*
report not expressly authorized by Department inadmissible ..... 1140 *b*
required to prove nonimportation. (*See* Nonimportation.)
to show common use ..... 745 *h*
samples, identification of ..... 678 *h*
not connected with importation in question inadmissible ..... 1146 *g*
secondary, admitted on proof of destruction of original ..... 1139 *i*
sugar samples old and discolored, rejected as ..... 1030 *d*
testimony of interested witnesses ..... 1147 *b*
that appraisers did not examine goods admissible ..... 1146 *d*
to rebut presumption of correctness of official return ..... 949 *c*
to show identity of common and commercial understanding admissible ..... 385 *a*
written, construction of, a question of law ..... 953 *e*
Ewer and basin, enameled in colors, as paintings ..... 212 *a*, 671 *h*
Examination—
goods for, R. S. 2901, directory, not mandatory ..... 950 *d*, 951 *e*, 952 *c*, 959 *g*
(*See* Appraisement.)

Excess—
goods in, undervaluation of ..... 923 *h*
over invoice quantity, remedy of importer ..... 915 *e*
Excrescences—
not edible, advanced, etc., statutory provisions for ..... 50, pars. 20, 16½; 51, pars. 24, 94
crude, statutory provisions for ..... 732, pars. 548, 470, 560, 636
Exhibition, articles for, statutory provisions for ..... 819, pars. 701, 687, 758, sec. 2508; 820, pars. 702, 688, 759; 821, sec. 2509
Expense of administering laws ..... 1087 *h*, 1088 *a*
Explosive substances, statutory provisions for ..... 608, pars. 422, 325, 440, 439
Export—
bounties. (*See* Countervailing duty.)
duty, foreign, as an element of market value ..... 1031 *a*, *b*, *c*, *f*, *g*, *h*, *i*, *j*, 1046 *a*
means taking goods out of one country into another ..... 8 *k*
price as foreign market value ..... 954 *a*
not test of market value ..... 1034 *a*, *b*, 1047 *d*
tax, duty on goods imported into Porto Rico from United States is not ..... 16 *a*
Exportation—
country of, what is ..... 352 *b*, 940 *d*, 941 *h*, 962 *i*, 965 *a*, *b*, *c*
date of, what is ..... 839 *h*, 901 *b*, 941 *g*
entry for, declaration on, statutory provisions for ..... 1060, sec. 22
hay to be fed to cattle on ship is not exported ..... 1088 *g*
merchandise increasing in value after ..... 1047 *b*
place of, what is ..... 1056 *b*, *c*, *d*, *e*, *f*, *h*, 1057 *a*, *b*, *e*, *j*
(*See* Currency.)
Exported, merchandise sent from domestic port to Santiago de Cuba is ..... 20 *i*
Exports—
as to general State tax affecting ..... 8 *g*
term limited to goods carried to foreign countries ..... 8 *f*
Exposition, special statutes for ..... 892 *k*
Expressed oils, statutory provisions for ..... 25, pars. 3, 60, 76; 26, par. 92
Extracts—
annatto, statutory provisions for ..... 695, pars. 475, 375, 484, 499
bark resembling quebracho ..... 55 *c*
barks used for dyeing and tanning, statutory provisions for ..... 54, pars. 22, 18, 26, 20
divi-divi, not free as divi-divi ..... 55 *b*
dyewoods, statutory provisions for ..... 54, pars. 22, 18, 26, 84
floral, jasmin, and rose, not perfumery ..... 25 *i*
hemlock bark, statutory provisions for ..... 54, pars. 22, 18, 26, 20
hop, statutory provisions for ..... 309, par. 248
indigo, statutory provisions for ..... 57, pars. 25, 514, 29, 22
licorice, statutory provisions for ..... 58, pars. 29, 23, 33
logwood and other dyewoods, statutory provisions for ..... 54, pars. 22, 18, 26, 84
liquid in chief value of ..... 55 *f*
mordanted with chromium salt ..... 55 *g*
madder and munjeet, statutory provisions for ..... 755, pars. 604, 541, 639, 547
malt, statutory provisions for ..... 370, pars. 298, 246, 338
meat, statutory provisions for ..... 345, pars. 276, 225, 313, 255
munjeet, statutory provisions for ..... 755, pars. 604, 541, 639, 547
opium, statutory provisions for ..... 63, pars. 43, 35, 47; 64, par. 122
orleans, statutory provisions for ..... 695, pars. 475, 375, 484, 499
quebracho, statutory provisions for ..... 54, par. 22
rocoa, statutory provisions for ..... 695, pars. 475, 375, 484, 499
roucou, statutory provisions for ..... 695, pars. 475, 375, 484, 499
safflower and saffron, statutory provisions for ..... 794, pars 651, 605, 694, 586
sumac, statutory provisions for ..... 54, pars. 22, 18, 26, 11
woods other than dyewoods, statutory provisions for ..... 54, par. 22
wool, statutory provisions for ..... 479, par. 362
(See also under specific names.)
Eyebrow pencils as toilet preparations ..... 86 *o*
Eyeglasses ..... 606 *c*
and frames for, statutory provisions for ..... 139, pars. 108, 98, 119
as toys ..... 606 *c*
rough disks for ..... 743, *b*, *g*
Eyelet hooks for shoes as metal articles ..... 258, *g*
Eyestones as manufactures of shell ..... 662, *j*

F.

Fabrics, meaning of, in tariff ..... 458 *e, h, i, j*, 459 *m*, 504 *g, h, i*
Factis pads—
as manufactures of India rubber by similitude ..... 649 *d*
as nonenumerated articles ..... 854 *aa*
Fairy lamps as colored glassware ..... 124 *f*
False invoice, wrapper tobacco described as filler, as ..... 938 *a*
not ..... 938 *b*
Fancy—
Boxes, statutory provisions for ..... 570, par. 390
metal buttons ..... 590 *e, d*, 591 *b*, 592 *k*
paper boxes, filling toys are not ..... 598 *l*
statutory provisions for ..... 570, par. 405
soap. (*See* Soap.)
Fans—
common palm leaf, statutory provisions for ..... 737, pars. 552, 474, 564, 693
doll, as toys ..... 597 *b*, 599 *h*
embroidered, not dutiable as embroidered articles ..... 436 *k*
in chief value of wood ..... 278 *c, d*
painted, held to be paintings ..... 540 *m*, 674 *d*
statutory provisions for ..... 616, pars. 427, 330, 428
Farina—
not dutiable as starch ..... 355 *e*
statutory provisions for ..... 829, pars. 475, 565, 694
Fascinators—
cotton chenille, as manufactures of chenille ..... 405 *a*
woolen, as knit wearing apparel ..... 502 *h*
Fashion—
drawings not works of art ..... 823 *e*
magazines, periodicals held to be ..... 554 *a*
statutory provisions for ..... 553, par. 400
monthlies as periodicals ..... 764 *h*
periodicals not free ..... 764 *d*
plates, engraved, statutory provisions for ..... 829, pars. 476, 566, 695
openwork ..... 568 *f*
weeklies free as periodicals ..... 764 *a*
Feather—
bed as a nonenumerated article ..... 841 *h*
boas as feathers dressed, etc ..... 611 *d*
bristles not similar to bristles ..... 588 *i*
dusters, statutory provisions for ..... 587, pars. 410, 314, 427
Feathers—
advanced in manufacture, what are ..... 610 *l*
and metal articles as metal articles ..... 241 *g*, 610 *j*, 611 *e*
artificial, statutory provisions for ..... 609, pars. 425, 328, 443; 610, par. 429
attached to cotton strips are manufactured ..... 614 *a*
beaded and spangled, as ornamental ..... 578 *j*, 610 *k*
bird, skin attached ..... 612 *a, e, j, k, l, m*, 613 *k*
crude, ornamental, dutiable as crude ..... 610 *e, f, g*, 611 *g, h, i*, 612 *a, f, h*
statutory provisions for ..... 609, pars. 425, 328, 477, 443, 567; 610, pars. 429, 650
Featherstitch braids. (*See* Braids.)
Fees—
abolition of, statutory provisions for ..... 1060, sec. 22
certain, not abolished ..... 1061 *a*
certificate of weight ..... 1061 *h*
export, merchandise entered for ..... 1060 *d, e, i*, 1061 *a*
packed package, illegal ..... 1062 *i*
railroad car manifests abolished ..... 1060 *j*
reexaminations of imported opium ..... 1061 *g*
vessels touching at Canadian port ..... 1061 *i*
weighing and gauging, abolition of ..... 1060 *b, c, d, e, f, g, i*
etc., defective invoices ..... 1060 *c, h*, 1061 *c*, 1062 *i*
(*See* Charges.)
Feldspar, statutory provisions for ..... 829, par. 478; 830, pars. 568, 612
Felt—
adhesive, common use ..... 737 *b*
for sheathing vessels, statutory provisions for ..... 737, pars. 553, 479, 569, 696

Felt—Continued.
adhesive, woolen felting not ..... 486 *f*
bands, wool and fur, as manufactures of fur ..... 502 *a*
black sheathing, as roofing felt ..... 547 *e*
carpeting, as carpeting of wool ..... 512 *a, b, e*
statutory provisions for ..... 512, pars. 294, 406
hats, silk-trimmed, as wearing apparel ..... 533 *g*
mats, woolen, not felt carpeting ..... 503 *r*
organ covers as felt not woven ..... 501 *d*
roofing, statutory provisions for ..... 547, pars. 394, 304
sheathing, not adhesive, not free ..... 737 *c, d*
squares, printed, not printed matter ..... 484 *h*
unwoven, as felt carpeting ..... 512 *a, b, e*
wool, not woven ..... 499, par. 370
Felting, machine, as felts for machines ..... 484 *k*
Felts—
machine, as manufactures of wool ..... 487 *h, i*
thick wool, as manufactures of wool ..... 487 *m*
woolen, statutory provisions for ..... 482, pars. 282, 379; 499, pars. 284, 370; 500, par. 396
Fence—
posts. (*See* Posts.)
rods, statutory provisions for ..... 187, pars. 136, 123, 147; 188, par. 180
Fencing, flat iron and steel for, statutory provisions for ..... 187, par. 147; 188, par. 180
Fennel—
oil, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 569
seeds, statutory provisions for ..... 795, pars. 656, 611, 699
Fenugreek seeds, statutory provisions for ..... 795, pars. 656, 611, 699
Fernet bitters—
a proprietary preparation ..... 80 *j*
contain spirits ..... 361 *d*
(*See* Liquors, distilled.)
Ferric oxide as a nonenumerated article ..... 845 *h*
Ferro—
China Bisleri as bitters ..... 361 *e*
chrome as a nonenumerated article ..... 815 *c*, 850 *i*
as similar to manganese ..... 168 *h*, 225 *d*, 226 *a*
how used in steel making ..... 169 *a*
mangan pepton, alcoholic ..... 79 *p*, 80 *a*
manganese, similitude applied ..... 168 *h, i, j*
statutory provisions for ..... 167, pars. 122, 110, 134
prussiate paper ..... 552 *n*
silicon, statutory provisions for ..... 167, pars. 122, 110, 134
tungsten as similar to ferromanganese ..... 168 *h*, 226 *a*
vanadium as similar to ferromanganese ..... 168 *h*, 226 *a*
Ferrodor as a nonenumerated article ..... 845 *h*
Fez caps are not dutiable as hats ..... 502 *d*
Fiber—
artificially colored, not free ..... 744 *l*
cloth as manufactures of vegetable fiber ..... 460 *d*, 466 *e*
drawn, black, as a nonenumerated article ..... 847 *d*
India, cut and hunched, as a nonenumerated article ..... 846 *g*
istle or Tampico, statutory provisions for ..... 743, pars. 566, 497, 592
patent, as a nonenumerated article ..... 848 *k*
ware, indurated, statutory provisions for ..... 619, pars. 433, 353, 461
Fibers—
assorted, dressed, etc., as a nonenumerated article ..... 744 *h*, 854 *e*
for paper stock, statutory provisions for ..... 773, pars. 632, 577, 670, 754
Fibrin, statutory provisions for ..... 737, pars. 554, 480, 570, 697
Fibrite as sulphate of lime ..... 65 *d*
Fibrous—
bark as fibrous vegetable substance ..... 745 *a*
vegetable substances, statutory provisions for ..... 743, pars. 566, 497, 597; 744, par. 333
Fichus, woolen, as wearing apparel ..... 503 *n*
Field glasses—
and frames for and mountings, statutory provisions for ..... 141, par. 111
as optical instruments ..... 142 *i*

Figs—
co nomine provision for, means dried figs ... 338 *e*
preserved, as fruits preserved, not as figs ... 332, *h*, *i*, 333 *i*
statutory provisions for ... 337, pars. 261, 217, 300, 295
Figured cotton cloth. (*See* Cotton.)
Figures, metal, not toys ... 601 *m*, 602 *e*
Filberts, statutory provisions for ... 313, pars. 270, 222, 307, 303
Filé—
or as metal thread ... 220 *g*
statutory provisions for ... 219, par. 401
Filed, when a paper is said to be ... 982 *b*
Files—
and file blanks, statutory provisions for ... 209, pars. 156, 141, 168, 176
dental, are dutiable as files ... 209 *j*
emery, statutory provisions for ... 607, par. 419
flat tapering steel pieces held to be ... 209 *h*
Files—
measurement of, for duty ... 209 *e*, *f*, *g*, *i*
nail cleaners not ... 253 *o*
nail, held dutiable as metal articles ... 236 *f*, 241 *p*
Filled—
cotton cloth. (*See* Cotton.)
glass articles capable of being ... 122 *f*, 127 *j*
bottles, etc., statutory provisions for ... 114, pars. 99, 88; 115, pars. 104, 134
Fillets, braided linen, as tapes ... 409 *h*
Filling—
preparation for woolens not starch ... 27 *h*
threads, what are ... 535 *e*, *j*
toys, so-called ... 598 *l*
Films—
for moving-picture machines ... 49 *b*
photographic, statutory provisions for ... 677, pars. 458, 358½
Filter—
blocks as filter tubes ... 114 *c*
masse as manufactures of cotton ... 419 *b*
as manufactures of pulp ... 546 *h*, *l*
statutory provisions for ... 547, par. 395
stock, statutory provisions for ... 547, par. 395
tubes, statutory provisions for ... 113, par. 98
Filtering paper—
in circular sheets ... 549 *j*, *k*, *l*, 550 *h*
statutory provisions for ... 548, pars. 397, 307; 549, par. 419
when free as scientific preparation ... 781 *h*, *i*
Finished, tubes with rough or ragged ends are ... 203 *c*
Finishing powder, statutory provisions for ... 831, par. 430
Fir balsam, stained, as crude ... 734 *h*
Fire—
arms, statutory provisions for ... 210, par. 202
brick, common English ... 93 *f*
glazed, not magnesia ... 93 *j*
over 10 pounds in weight ... 93 *a*, *d*
statutory provisions for ... 92, pars. 87, 77; 93 pars. 93, 130
crackers, statutory provisions for ... 607, pars. 420, 323, 438, 431
dogs not statuary ... 675 *k*
places made of tiles as manufactures ... 94 *j*
proofed lumber is lumber ... 264 *h*
tiles, heavy unglazed, as tiles ... 94 *h*
wood, statutory provisions for ... 815, pars. 699, 673, 755, 698
works as manufactures of paper ... 571 *f*, 575 *g*
as nonenumerated articles ... 845 *f*, *g*, 851 *l*
Fish—
American caught, frozen in Canada ... 329 *c*
meaning of term ... 737 *e*, *f*, 738 *a*, *c*, *d*, *f*, *g*, *h*, *i*, *k*, *l*, 739 *a*, 770 *d*, *e*, 771 *c*, *d*, *e*, *f*
statutory provisions for ... 737, pars. 555, 571, 749; 760, pars. 626, 568, 661; 767, par. 749
anchovies: anchovy sauce not ... 307 *e*
in cylindrical boxes ... 323 *c*, *h*
in tin boxes ... 322 *k*

Fish—Continued.
anchovies, scope of provision for ..... 321 *c*
statutory provisions for ..... 320, pars. 258, 208, 291, 281
anchovy paste as fish ..... 324 *g*, 328 *m*
appetit-sild as fish in tin packages ..... 322 *d*
when dutiable as anchovies ..... 321 *k*, *l*, 322 *d*
balls, tin packages ..... 321 *b*
beche de mer, or sea-cucumbers ..... 328 *e*
Bismarck herring in tin packages ..... 321 *d*
bladders, statutory provisions for ..... 55, pars. 23, 19; 56, par. 515
bloater paste as fish ..... 324 *k*, *l*
boned, statutory provisions for ..... 326, par. 261
brislings in full barrels as herrings ..... 325 *j*
in 1-pound cans ..... 324 *c*
statutory provisions for ..... 320, par. 258
caught in Canadian waters ..... 325 *b*, *c*
caviar in tins as fish in tin packages ..... 321 *m*
cisco, or lake herring, fresh frozen ..... 328 *f*
cod, cream of, as fish skinned or boned ..... 327 *g*
dry, salted ..... 328 *l*
packed in ice in small packages ..... 322 *c*
roe as fish eggs ..... 736 *h*, *j*
dried, in tin packages ..... 321 *e*
statutory provisions for ..... 326, pars. 261, 209, 293, 280
dry smoked, in tin cans ..... 323 *d*
eels, salted, in barrels, as salted fish ..... 327 *l*
eggs, statutory provisions for ..... 736, pars. 549, 471, 561
for bait, statutory provisions for ..... 326, pars. 482, 572; 327, par. 700; 830, pars. 482, 572, 700
foreign caught, statutory provisions for ..... 326, par. 280
fresh, for immediate consumption, statutory provisions for ..... 327, par. 699
what is ..... 329 *a*, *b*
frozen, less than a half barrel ..... 327 *e*
together ..... 329 *b*
not specially provided for, statutory provisions for ..... 326, pars. 261, 293
two rates applicable ..... 327 *e*
fresh-water, a specific provision ..... 325 *a*
habitat must be proved ..... 325 *e*, 327 *c*
statutory provisions for ..... 324, par. 259
frozen, naturally are fresh fish ..... 326 *b*
statutory provisions for ..... 326, pars. 261, 210, 481, 293
versus fish in packages ..... 326 *b*
glue, statutory provisions for ..... 55, pars. 23, 19; 56, pars. 27, 6
halibut, boned and salted, as halibut ..... 327 *d*
other than fresh, pickled, or salted ..... 327 *f*, *j*
statutory provisions for ..... 326, par. 261
herring, fresh, what are ..... 326 *f*
in tins as fish in cans ..... 324 *d*
naturally frozen are fresh herring ..... 326 *b*
pickled in tin packages ..... 321 *a*
salted, and herring smoked ..... 326 *c*
herrings in kegs, preserved fish ..... 324 *e*
kippered, in tins ..... 326 *d*
smoked, two rates applicable ..... 321 *f*
spiced, as pickled ..... 326 *i*
in kegs and anchors ..... 325 *g*, *h*, *i*
what are ..... 326 *e*
statutory provisions for ..... 325, pars. 260, 210, 294, 278
in brine, dutiable weight of ..... 326 *a*
in cans more specific provision ..... 324 *b*
in packages less than a half barrel; compartment packages ..... 321 *h*, *i*
more specific ..... 322 *b*, *c*
statutory provisions for ..... 320, par. 258
in tin packages a specific provision ..... 324 *j*
nature of package governs ..... 322 *e*
statutory provisions for ..... 320, pars. 258, 211, 295
in tins dutiable according to capacity of tin box ..... 321 *j*
known as anchovies or sardines dutiable as such ..... 324 *m*

Fish—Continued.
live goldfish as fresh fish ..... 328 *h*
livers not fish sounds ..... 711 *a*
mackerel, fresh, in ice ..... 328 *b*
other than fresh, pickled, or salted ..... 327 *f, j*
statutory provisions for ..... 326, pars. 261, 292, 277
oil, American, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 749
oil, cod oil as ..... 62 *g*
for tanners ..... 63 *b*
from codfish livers ..... 63 *a*
Japanese herring oil not ..... 63 *c*
not specially provided for, statutory provisions for ..... 62, pars. 42, 34, 46
sperm, as whale oil ..... 63 *d*
spermaceti as whale oil ..... 63 *e*
netting not ejusdem generis with nettings ..... 439 *b*
packed in any other manner, statutory provisions for ..... 320, pars. 209, 295
ice, statutory provisions for ..... 326, pars. 261, 210, 481, 293
paste as a sauce ..... 307 *q, s, t*
as fish ..... 323 *f*
not known as sauces ..... 328 *m*
statutory provisions for ..... 304, par. 241
pickled, statutory provisions for ..... 326, pars. 261, 209, 293, 279, 280
pilchards, known as herrings ..... 325 *f*
plates as wrought iron ..... 177 *a*
iron or steel, statutory provisions for ..... 176, pars. 130, 152, 181, 160
old, as scrap ..... 168 *e*
prepared for preservation, statutory provisions for ..... 326, pars. 261, 209, 293
preserved in oil, statutory provisions for ..... 326, par. 282
roll herrings, how dutiable ..... 323 *n*, 326 *g*
Russian sardines, so-called ..... 324 *a, h, i*, 325 *h, i*, 326 *h*, 328 *k*
salmon other than fresh, pickled, or salted ..... 327 *f, j*
statutory provisions for ..... 326, pars. 261, 292, 279; 327, par. 283
salted and smoked fish distinguished ..... 326 *c*
statutory provisions for ..... 326, pars. 261, 209, 293, 280
salt-water, a specific provision ..... 328 *c, d*
statutory provisions for ..... 326, par. 210
sardellen, Dutch, as salted herring ..... 323 *l*
statutory provisions for ..... 320, par. 258
sardelles de Scandinavie as fish in tins ..... 323 *e*
sardels in wooden packages ..... 320 *d*
statutory provisions for ..... 320, par. 258
sardines, dry salted, in 9-pound cans ..... 323 *k*
in boxes, capacity ..... 320 *c*
in elliptical boxes ..... 323 *g*
in one-eighth boxes ..... 323 *i, m*
ordinary signification of ..... 322 *m*
smoked, quarter boxes ..... 322 *f*
statutory provisions for ..... 320, pars. 258, 268, 291, 281
sauce, statutory provisions for ..... 304, par. 241
servers, dutiable as knives and forks ..... 208 *e*
shark fins as fish prepared ..... 328 *g*
shell. (*See* Shellfish.)
skinned or boned, a specific provision ..... 327 *a, b*
statutory provisions for ..... 326, par. 261
skins in pieces free as fishskins ..... 739 *b*
statutory provisions for ..... 739, pars. 556, 483, 573, 510
smelts, fresh, frozen, two rates applicable ..... 321 *g*
not classifiable as herrings ..... 325 *k*
smoked, statutory provisions for ..... 326, pars. 261, 209, 293, 280
sounds as isinglass ..... 711 *c*
cleaned and dried, as isinglass ..... 56 *e*
held not prepared ..... 56 *f*
cut open, cleaned, and dried, held not prepared ..... 56 *b*
edible, as prepared ..... 56 *i*, 57 *a*
or bladders, prepared ..... 57 *b*
prepared, statutory provisions for ..... 55 pars. 23, 19
statutory provisions for ..... 55, pars. 23, 19; 56, par. 515; 710, pars. 496, 403, 507; 711, par. 515

Fish—Continued.
sounds, unmanufactured, statutory provisions for ..... 710, pars. 496, 403, 507
when "prepared" ..... 711 *b, c, d, e, g*
sprats as fish prepared ..... 328 *a*
as sardines ..... 322 *g, h, i, j, l*, 323 *a, b*, 324 *n*
or brislings as anchovies ..... 323 *j*
as fish preserved ..... 328 *j*
in tins ..... 321 *f*
statutory provisions for ..... 320, par. 258
sturgeon from Great Lakes a fresh-water fish ..... 325 *d*
trout, when fresh-water fish ..... 325 *e*, 327 *c*
Fishhooks in chief value of metal ..... 241 *i*
made from wire ..... 191 *h*
Fishing flies as manufactures of gut ..... 647 *c*
india rubber ..... 652 *k*
feathers and metal ..... 237 *m*, 610 *j*
floats as nonenumerated articles ..... 844 *l, m*
lines as manufactures of flax ..... 464 *a*
Fishing—
rods not dutiable as walking canes ..... 681 *d*
rough sticks for, statutory provisions for ..... 816, par. 700
trousers as wearing apparel, containing india rubber ..... 402 *e*
Fit for: fit only for. (*See* Classification; Use.)
Flags—
held free as regalia ..... 792 *c*
small silk, not toys ..... 537 *d*
Flannel shirting as manufacture of wool ..... 487 *n*, 489 *j*
Flannels—
not for underwear as dress goods ..... 495 *e, f, g*
statutory provisions for ..... 492, pars. 367, 282, 393; 493, par. 363
Flasks. (*See* Bottles.)
Flats—
circular, metal and horsehair, metal chief value ..... 250 *g*
in chief value of cotton ..... 418 *o*
(*See* Iron; Wire.)
Flax—
and wool fabrics as flax woven ..... 459 *l, n*, 460 *a*
Canadian scutched, not dutiable as hackled ..... 744 *j*
card waste dutiable as waste ..... 683 *h*
not paper stock ..... 774 *l*, 775 *b*
carpets and carpeting, statutory provisions for ..... 427, par. 334; 512, pars. 381, 295, 407
embroideries, statutory provisions for ..... 431, par. 339
gill nettings, statutory provisions for ..... 421, pars. 332, 272, 367
hackled, known as "dressed line," statutory provisions for ..... 423, pars. 325, 265, 358, 329
held dutiable as hackled ..... 423 *h*
manufactures of, double enumeration in act of 1883 ..... 467 *e*
statutory provisions for ..... 460, pars. 347, 277, 371, 334, 336
mats, statutory provisions for ..... 427, par. 334
noils as waste ..... 683 *n*
not dutiable as tow of flax ..... 424 *c*
not hackled or dressed, statutory provisions for ..... 423, pars. 324, 497, 357, 328
file fabrics, statutory provisions for ..... 453, par. 342
rugs, statutory provisions for ..... 427, par. 334
sheetings, statutory provisions for ..... 460, par. 349
shrimp nets as nets ..... 426 *d*
squares as unfinished handkerchiefs ..... 459 *i*
strands twisted, as thread ..... 425 *d, e*
straw distinguished from tow of flax ..... 423 *g*
statutory provisions for ..... 423, pars. 323, 497, 356, 327
thread waste as waste ..... 684 *l*
tow of, statutory provisions for ..... 423, pars. 326, 497, 359, 330
waste, cordalettes, as paper stock ..... 774 *g*
woven fabrics, statutory provisions for ..... 457, par. 346
when manufactures of flax ..... 461 *i*
yarns, single, how lea computed ..... 426 *c*
statutory provisions for ..... 426, pars. 331, 274, 370, 335
(See specific articles of flax.)

Flaxseed. (*See* Seeds.)
oil, statutory provisions for ..... 60, pars. 37, 29, 41, 2
Flesh gloves as brushes ..... 588 *a*
Fleur-de-lis ornaments—
as manufactures of paste ..... 146 *m*
not imitation precious stones ..... 628 *j*
Flint—
flooring tiles ..... 995 *c*
glass cups, etc., for watchmakers ..... 150 *o*
statutory provisions for ..... 739, pars. 557, 484, 574, 701
stones for polishing as nonenumerated articles ..... 853 *i*, 854 *r*
partially ground and polished, not free ..... 739 *c*, *d*
statutory provisions for ..... 739, pars. 557, 484, 574, 701
tiles, extremely hard, two-color tiles as ..... 95 *b*
(*See* Tiles.)
Flitters—
are dutiable as metal articles ..... 237 *e*, 239 *j*, 250 *k*, *l*, *m*
not bronze powder ..... 218 *d*
statutory provision for ..... 218, par. 166
Floats, statutory provisions for ..... 209, pars. 156, 141, 168, 176
Flocks—
cotton, statutory provisions for ..... 729, pars. 537, 458, 649
wool, statutory provisions for ..... 480, pars. 363, 279, 389, 361
Floor—
cloth canvas, statutory provisions for ..... 457, par. 339
plates, checkered, as steel plates ..... 184 *c*
not structural steel ..... 172 *c*
Floral—
extracts as alcoholic compounds ..... 25 *i*
waters as medicinal preparations ..... 83 *s*, 84 *n*
as nonenumerated articles ..... 855 *u*
not medicinal ..... 82 *j*
Flouncings—
commercially known as laces ..... 440 *m*
cotton, as manufactures of cotton ..... 419 *a*
flax, etc., statutory provisions for ..... 431, par. 339
frilled or ruffled as embroideries ..... 445 *j*
guipure net, etc ..... 442 *q*
silk, statutory provisions for ..... 524, par. 390
lace, as silk laces ..... 525 *a*, 530 *d*
woolen, statutory provisions for ..... 506, par. 371
Flour—
made from starch granules not starch ..... 355 *b*
rice. (*See* Rice flour.)
rye. (*See* Rye flour.)
sago. (*See* Sago flour.)
snuff. (*See* Snuff.)
wheat. (*See* Wheat flour.)
wood, as manufactures of wood ..... 276 *f*, *g*, 277 *i*
Flower—
bulbs, statutory provisions for ..... 310, pars. 251, 405
seed, sunflower seed as ..... 795 *f*
seeds, statutory provisions for ..... 795, pars. 656, 611, 699
waters. (*See* Floral waters.)
Flowers—
and bulbs not medicinal ..... 311 *w*
artificial, statutory provisions for ..... 603, pars. 425, 328, 443; 610, par. 429
cut, as crude vegetable substance ..... 762 *j*
dried or dyed as nonenumerated articles ..... 844 *n*, 845 *a*, 846 *h*
natural, for decorative purposes, statutory provisions for ..... 310, pars. 251, 234½, 666
not edible, advanced, etc., statutory provisions for ..... 50, pars. 20, 16½; 51, pars. 24, 94
crude, statutory provisions for ..... 732, pars. 548, 470, 560, 636
of sulphur. (*See* Sulphur.)
Flues, Purves, held to be boiler flues ..... 203 *f*, *n*
Fluid—
Liebig's extract of meat not fluid extract ..... 716 *q*
malt extract with consistency of honey as fluid ..... 3.1 *b*

Fluorate of aniline as aniline salt ..... 689 *e*
Fluoric acid, statutory provisions for ..... 686, par. 464
Fluorspar ground as a manufactured article ..... 815 *b*
Flute swabs dutiable as brushes ..... 587 *j*
Fluting, cotton, as trimming ..... 442 *h*
Flutings, cotton, flax, etc., statutory provisions for ..... 431, par. 339
Flycatchers of metal and chemical compound ..... 27 *j*
Foil—
copper chief value, as metal articles ..... 244 *j*
lacquered copper as manufacture of copper ..... 250 *n*
paper as surface-coated ..... 552 *i*
zinc, not zinc in sheets ..... 246 *h*
Folders are not books or pamphlets ..... 557 *i*
Food, du Barry's as nonenumerated article ..... 842 *d*
Foreign—
country: American territory during occupation by foreign invader is ..... 20 *b, c, d, e*
conquered territory remains such pending legislation ..... 19 *n*
conquest and occupation of Santiago did not alter its status as a foreign port ..... 20 *h*
Cuba is ..... 18 *c, d, e, f, g*
Isle of Pines is ..... 18 *i*
Mexican territory occupied by American Army was ..... 20 *g*
query whether the high seas are to be regarded as ..... 18 *h*
when Philippines ceased to be ..... 16 *c*
when Porto Rico ceased to be ..... 15 *j*
goods exported and reimported. (*See* Reimportation.)
postal cards dutiable ..... 565 *c*, 568 *q*
Forfeiture—
action for, statute of limitations ..... 1101 *g, h, i*
when in personam ..... 938 *c*
American goods from foreign country liable to, if landed without a permit ..... 13 *e*
animals imported for breeding, and sold ..... 693 *k*
constructive, not justified ..... 369 *g*
decree of default can not be opened at subsequent term ..... 1093 *h*
for fraudulent entry, statutory provisions for ..... 937, sec. 9
for smuggling, acts incurring ..... 1091 *n*, 1092 *a, b, c, d, e, f*, 1093 *b, c, d, e, f, g*, 1094 *a, b, d*
for undervaluation, payment of additional duty ..... 922 *c, d, f*, 923 *d*, 932 *c, d, e*, 935 *e, f*, 939 *b*, 992 *e*
statutory provisions for ..... 918, sec. 7
goods brought in without entry subject to, though free of duty ..... 1093 *e*, 1094 *b, d*, 1097 *b. h, i*
in excess not necessarily incurring ..... 938 *f*
libeled for, jurisdiction Board of General Appraisers ..... 973 *l*, 974 *d*, 992 *e*
not affected by diverse claims of ownership ..... 939 *a*
not incurred where importer innocent ..... 938 *i*
proceedings for, certificate of reasonable cause ..... 938 *e*
Forged iron—
and steel combined, statutory provisions for ..... 173, pars. 115, 139
statutory provisions for ..... 174, par. 167
Forgings—
advanced in condition ..... 260 *d*
manufacture cease to be forgings ..... 174 *d, e, f, g, h*
for axles. (*See* Axle forgings.)
gun parts not ..... 258 *i, j*
hammered hooks not ..... 258 *r*
hoe blades ground and painted not ..... 237 *b*
of iron and steel, statutory provisions for ..... 173, pars. 127, 126, 115, 153, 139; 174, pars. 163, 167
pincers, pliers, hammers not ..... 260 *a, b, d*
(*See* Iron; Steel.)
Forks—
statutory provisions for ..... 207, pars. 155, 140, 167
two-prong pickle, are table forks ..... 208 *k*
Formaldehyde a chemical compound ..... 27 *b*, 29 *d*
Fossils, statutory provisions for ..... 739, pars. 558, 486, 576, 702
Fowls—
land and water, statutory provisions for ..... 710, pars. 494, 401, 505, 653
not animals for breeding ..... 691 *b*
Foxberries—
are not cranberries ..... 330 *a*
in water as edible berries ..... 330 *a, b*

Foxberries—Continued.
in water as fruit ..... 740 *n*
dry quart is unit of measurement ..... 330 *i*
not berries preserved ..... 331 *a*
water to be disregarded ..... 330 *i*
Fraction—
of a day, when law recognizes ..... 6 *a, c, d, f*, 8 *b, c*
mill considered in value of hosiery ..... 408 *b*
over is "more than" ..... 920 *d*
Frames—
and paintings not entireties ..... 668 *d, e*, 672 *a, h*, 674 *h, i, j*
are not coverings of paintings ..... 276 *m*, 277 *k*
for free paintings held dutiable ..... 824 *a*
free ..... 783 *b*
miniatures not jewelry ..... 623 *g*
optical instruments, statutory provisions for ..... 141 pars. 111, 98
spectacles, statutory provisions for ..... 139 pars. 108, 98, 119
lithographic decoration, as manufactures of paper ..... 574 *j, k, l, m*
of antique paintings not free ..... 826 *f*
painted, are not paintings ..... 276 *n*
skylight, as structural iron ..... 172 *e*
wood, covered with gold leaf ..... 250 *h, i*, 275 *k*
Frankfort black, statutory provisions for ..... 99, par. 479
Fraud, when not essential ingredient of offense ..... 917 *b, c*, 922 *h*, 924 *a*
Fraudulent entry—
false verbal statements ..... 938 *h*
innocent importer ..... 938 *i*
invoice price less than purchase price ..... 939 *b*
loss of duties is necessary element of ..... 938 *d*
not necessary element of ..... 937 *c*
penalty for, statutory provisions for ..... 937, sec. 9
wrapper tobacco invoiced as filler ..... 938 *a, b*
Free—
entry, compliance with customs regulations ..... 778 *f, j*, 779 *f*, 780 *f*
goods entitled to, forfeited if not properly entered ..... 1093 *c*, 1094 *b, d*, 1097 *b, h, i*
of paintings, business firm not entitled to ..... 820 *b*
list, imported condition of article immaterial ..... 452 *g*, 685 *m*, 696 *d*, 726 *h*, 731 *c, d*, 736 *l*, 739 *b*, 750 *a, f*, 751 *h*, 761 *e*, 795 *c*, 798 *h, i*, 799 *a, b*, 806 *c, d, e, g*, 807 *b*
Free list—
mixture of two substances on, held dutiable ..... 26 *f*, 768 *h*
free ..... 307 *f*
provision as final intent of lawmakers ..... 58 *d*, 685 *l*, 686 *a*
prevails over dutiable provision ..... 685 *l*, 686 *a, b*
similitude clause not applicable ..... 686 *c*
statutory provisions for ..... 685, sections 2, 2, 2, 2503
Freestone, statutory provisions for ..... 164, pars. 117, 105½, 127, 487; 165, pars. 118, 106, 128, 487
Freight, inland. (*See* Value.)
French—
Canadian cattle registered ..... 691 *i*
chalk, lime, and magnesia not ..... 847 *e*
flint tiles ..... 95 *k*
general internal-revenue tax—market value ..... 1035 *b*, 1045 *i*
octroi taxes not part of market value ..... 944 *a, b*
Fresh-water fish. (*See* Fish.)
Fresnel and bull's-eye lenses ..... 140 *d*
Frillings—
and rufflings identical ..... 447 *a*
cotton, as manufactures of cotton ..... 418 *p*
trimmings ..... 450 *c*
Fringe of linen towels not included in measurement ..... 458 *a*
Fringed—
bed covers and curtains not lace ..... 418 *b*
linen goods, ascertainment of weight ..... 459 *a*
towels not lace articles ..... 458 *g*
when countable fabrics ..... 464 *q*, 465 *a*
Fringes—
as trimmings ..... 447 *b, h*
beaded as metal articles ..... 247 *j, k*

Fringes—Continued.
glass beads as beaded articles ..... 126 *i*, 579 *k*
silk, statutory provisions for ..... 524, par. 390; 525, pars. 300, 412
woolen, statutory provisions for ..... 506, pars. 371, 286, 398; 507, par. 368
Frogs, American caught, not free as American fisheries ..... 738 *b*, 772 *b*
Frostings not specially provided for, statutory provisions for ..... 71, pars. 58, 48, 61
Fruit—
destroyed on voyage. (*See* Nonimportation.)
essences, statutory provisions for ..... 53, pars. 21, 17, 25, 114
ethers, statutory provisions for ..... 53, pars. 21, 17, 25, 114
juice, alcoholic percentage, determination of ..... 364, pars. 296, 244
no alcohol ..... 371 *f*, *g*
juices, statutory provisions for ..... 371, pars. 299, 247, 339, 301
oils, statutory provisions for ..... 53, pars. 21, 17, 25, 114
plants, tropical and semitropical, statutory provisions for ..... 741, pars. 560, 487, 577, 703
preserved, may have lost its form as fruit ..... 333 *d*
Fruits—
artificial. (*See* Artificial fruits.)
dried, not specially provided for, statutory provisions for ..... 739, pars. 559, 489, 580, 704
edible, dried, desiccated, evaporated, or prepared, statutory provisions for ..... 329, par. 262
green, ripe, or dried, not specially provided for, statutory provisions for ..... 329, pars. 489, 580, 704, 739, pars. 559, 489, 580, 704
in brine not specially provided for, statutory provisions for ..... 739, par. 559
in spirits as nonenumerated article ..... 336 *f*, 855 *q*
not edible, advanced, etc., statutory provisions for ..... 50, pars. 20, 16½; 51, pars. 24, 94
crude, statutory provisions for ..... 732, pars. 548, 470, 560, 636
prepared distinguished from fruits preserved ..... 330 *j*, 334 *j*
not confined to processes similar to drying ..... 331 *e*
preserved in molasses, statutory provisions for ..... 331, pars. 263, 218, 303, 302
own juice—dutiable weight ..... 334 *e*
juices, statutory provisions for ..... 331, pars. 263, 219, 304, 301
sirup, statutory provisions for ..... 331, pars. 218, 303, 302
spirits, alcohol in ..... 332 *b*, *c*, *d*, 334 *c*, *f*
meaning of ..... 331 *g*
not confined to edible fruits ..... 332 *a*
statutory provisions for ..... 331, pars. 263, 303, 302
sugar and in spirits, distinction ..... 334 *h*
meaning of ..... 335 *g*
more specific than dried fruit ..... 336 *d*, *n*
statutory provisions for ..... 331, pars. 263, 218, 303, 302
limited to preserves and the like ..... 334 *j*, 335 *c*, *g*
ripe, not specially provided for, statutory provisions for ..... 739, pars. 559, 489, 580, 704
(See specific fruits.)
Fuel, patent, as nonenumerated article ..... 848 *n*
Fuller's earth, statutory provisions for ..... 98, par. 93
Fulminates—
in paper cylinders as nonenumerated article ..... 842 *i*
statutory provisions for ..... 608, pars. 421, 324, 439, 434
Fulminating powders, statutory provisions for ..... 608, pars. 421, 324, 439, 434
Fumigating paper—
as paper ..... 561 *i*
not perfumery ..... 85 *e*
Fungus—
Chinese edible, as vegetable ..... 319 *d*
dried, free as an excrescence ..... 735 *i*
edible, not free as vegetable substance ..... 761 *j*
Fur—
and hair mixed as hatters' fur ..... 616 *d*
wool distinguished ..... 741 *e*, *f*, 742 *a*, *b*
bands for hats not hat forms ..... 619 *d*
bonnets, statutory provisions for ..... 618, pars. 432, 335, 451
caps as manufactures of fur ..... 660 *q*
crosses not manufactures of fur ..... 615 *h*, *j*
cuttings not waste ..... 616 *e*
droppings from rabbit skins as furs undressed ..... 741 *c*, *d*
held not hatters' furs ..... 615 *d*, *e*
hat bodies, statutory provisions for ..... 618, pars. 432, 335, 451
hats, silk-trimmed, as silk wearing apparel ..... 528 *a*

Fur—Continued.
hats, statutory provisions for ..... 618, pars. 432, 335, 451
hoods, statutory provisions for ..... 618, pars. 432, 335, 451
lined silk garments as manufactures of fur ..... 659 *b*
woolen garments as woolen wearing apparel ..... 500 *a*, 501 *k*, 502 *e*, 504 *m*, 657 *k*, 659 *c*, 660 *p*
linings as manufactures of fur ..... 661 *a*
manufactures of, not specially provided for, statutory provisions for ..... 654, pars. 450, 353, 461; 655, par. 435
plateaux, statutory provisions for ..... 618, par. 432
rug, wolf-skin, not a carpet rug ..... 513 *g*
scraps as waste ..... 682 *a*, 685 *b*
skins, carroted, statutory provisions for ..... 614, par. 426
not dressed, statutory provisions for ..... 741, par. 562, 493, 588, 706
Furnace sand for furnace beds free as sand ..... 804 *f*
Furnaces, welded cylindrical, Purves furnaces are not ..... 203 *f*
statutory provisions for ..... 202, par. 152
Furniture—
as household effects, statutory provisions for ..... 718, pars. 504, 414
china chief value ..... 104 *m*
coach and harness, statutory provisions for ..... 644, par. 415
embroidered, as embroidered articles ..... 437 *j*, 438 *b*
hand painted, not paintings ..... 277 *a*
house, dutiable according to component material of chief value ..... 275 *o*
house or cabinet, brass bed mounts not ..... 257 *j*
of wood, statutory provisions for ..... 274, pars. 208, 181, 230, 229, 230
in chief value of china, held to be furniture of wood ..... 280 *h*
lace as lace ..... 440 *h*
metal and wood as metal articles ..... 241 *m*, 276 *j*
tapestry, not furniture of wood ..... 280 *i*
vans containing household effects ..... 1039 *i*, 1044 *i*
what is "finished" and "not finished" ..... 281 *b*, *c*, *d*, *e*
wholly or partly finished ..... 278 *h*
willow, dutiable as furniture of wood ..... 272 *d*
wood, embroidered screens, etc., are not ..... 276 *i*, *k*
Furs—
articles of mixed, as manufactures of fur ..... 656 *a*, *b*
dressed, statutory provisions for ..... 614, pars. 426, 329, 492, 414, 450
what are ..... 615 *c*, 616 *l*
hatters', statutory provisions for ..... 614, pars. 426, 329, 492, 444, 450
market value in London ..... 614 *j*, 615 *b*
sewn together not manufactures of fur ..... 614 *i*, 615 *a*, *h*, *j*, 616 *b*, *c*, *f*, *g*, *h*, *k*
undressed, statutory provisions for ..... 741, pars. 561, 492, 587, 705
Fusains as crayons ..... 111 *b*, *n*
Fusel oil—
not containing ethyl alcohol ..... 31 *f*
statutory provisions for ..... 61, pars. 38, 30, 42, 112
Fuses not "like articles" to fulminates ..... 608 *c*
Fusible enamel—
not parts of watches ..... 233 *n*
scope of tariff provision for ..... 156 *m*
statutory provisions for ..... 156, pars. 113, 101, 122
Fustic, dyewood in chips, as advanced ..... 52 *m*

G

Gadnol—
a chemical compound ..... 28 *b*
Merck, as alcoholic medicinal ..... 77 *b*
Gallamine blue a coal-tar color ..... 44 *l*
Gallanol as medicinal ..... 78 *h*
Gallein as a coal-tar color ..... 39 *i*, 44 *h*, *k*, *v*
Gallilith articles as nonenumerated articles ..... 854 *u*, 855 *e*
Gallingale rush, split stems as not dressed ..... 744 *f*
Gallobromal, coal-tar product ..... 78 *i*
Gallocyanine a coal-tar color ..... 40 *a*, 44 *m*
Galloflavin, a chemical compound ..... 32 *b*
Gallon. (*See* Measurement.)

Galloons—
as embroideries ..... 445 *k*
beaded, statutory provisions for ..... 577, par. 403
cotton, a specific provision ..... 444 *f*
or other vegetable fiber, statutory provisions for ..... 431, pars. 339, 263, 354, 324
definition of ..... 529 *b*, 532 *g*
distinguished from trimmings ..... 440 *b*, *c*, *d*, *g*, 441 *a*, *b*, *d*, 442 *l*, 443 *m*
metal, for trimmings ..... 221 *o*
statutory provisions for ..... 219, par. 427
scalloped edge, loom-embroidered goods as ..... 524 *k*
silk, statutory provisions for ..... 524, par. 390; 525, pars. 300, 412
spangled, statutory provisions for ..... 577, par. 403
tinsel, etc. (*See* Metal threads.)
woolen ..... 506, pars. 371, 286, 398; 507, par. 368
Galvanized iron—
sheets, additional duty ..... 177 *c*
over 3 cents per pound as metal articles ..... 239 *m*
(*See* Iron.)
Gambier, statutory provisions for ..... 742, pars. 563, 494, 589, 535
Garden seeds. (*See* Seeds.)
Garlic is a vegetable ..... 319 *i*
statutory provisions for ..... 309, par. 249
Garments, outside, gloves held not to be ..... 398 *f*
Garnet—
bearings as manufactures of garnet ..... 161 *c*
manufactures of, statutory provisions for ..... 160, par. 115
pallet slabs as jewels ..... 732 *d*, *e*
as precious stones ..... 682 *b*, *d*
Garnets—
drilled, as beads ..... 578 *d*
for jewelry as precious stones ..... 161 *d*, 626 *l*
Garnetted waste, statutory provisions for ..... 478, pars. 361, 279, 388
Garnitures, cotton, not dutiable as trimmings ..... 415 *b*, 435 *i*
Garters—
as wearing apparel ..... 532 *r*, 533, *a*, *q*
cotton or other vegetable fiber, statutory provisions for ..... 409, par. 320
silk, statutory provisions for ..... 523, par. 389
Gas—
natural, as crude bitumen ..... 100 *i*, 758 *d*
mineral ..... 758 *b*
retorts, no limitation as to size ..... 114 *b*
statutory provisions for ..... 113, par. 98; 114, pars. 87, 102; 124
Gauffre leather as leather not specially provided for ..... 637 *o*
Gauge—
for iron and steel sheets ..... 177 *b*
of liquors. (*See* Liquors, distilled.)
tubes as blown glassware ..... 124 *a*
as manufactures of glass ..... 147 *m*
enameled glass ..... 128 *c*
Geese—
domestic, as poultry ..... 346 *c*, *k*
hybrid, and wild ..... 710 *b*, *c*, *g*
live, hybrids, as poultry ..... 346 *h*
Geissler tubes as manufactures of glass ..... 151 *a*, *b*
Gelatin—
clarifiant as manufactures of gelatin ..... 659 *l*
films as manufactures of gelatin ..... 657 *h*
lithographed advertisements on ..... 556 *b*
lozenges, Nelson's as medicinal preparations ..... 83 *g*
manufactures of, not specially provided for, statutory provisions for ..... 654, pars. 450, 351
pads as manufactures of gelatin ..... 656 *c*
sheets as manufactures of gelatin ..... 56 *h*, 657 *f*, 658 *d*
spangled articles ..... 57 *c*, *d*, *e*
not manufactures of gelatin ..... 578 *g*, 579 *g*, 580 *n*
statutory provisions for ..... 55, pars. 23, 19; 56, pars. 27, 3
Gems, free entry of, statutory provisions for ..... 790, pars. 649, 603; 791, pars. 692, 771

Genappe yarn as worsted yarn ..... 481 *b*
Geraninm oil, error in invoicing ..... 928 *a*
Turkish, as essential oil ..... 30 *o*
German silver—
contains zinc ..... 218 *a*
in bars or sheets as manufactured ..... 218 *b*, 239 *b*
unmanufactured, statutory provisions for ..... 217, pars. 174, 158, 188; 218, par. 185
Germol, a coal-tar preparation ..... 29 *e*, 43 *h*
Gerome, bronze and ivory statue by, classed as statuary ..... 671 *f*
Gespinst, statutory provisions for ..... 219, par. 401
Ghee dutiable as butter ..... 303 *d*
Gilead, balm of, statutory provisions for ..... 708, pars. 487, 393, 498, 500
Gill—
netting, statutory provisions for ..... 426, pars. 332, 272, 367
twine dutiable as gilling twine ..... 426 *f*
Gilling—
held dutiable as twine ..... 426 *a*
thread is gilling twine ..... 426 *e*
twine and seine twine synonymous ..... 427 *a*
certain threads not ..... 425 *g*
thread known as, dutiable a ..... 427 *c*
statutory provisions for ..... 426, par. 347
Gilt—
cord as articles of metal thread ..... 219 *f*
wares and articles, statutory provisions for ..... 235, par. 210
Gimp as metal articles ..... 258 *h*
Gimps—
beaded, as beaded silk goods ..... 530 *o*
cotton or other vegetable fiber, statutory provisions for ..... 431, pars. 263, 354, 324
woolen, statutory provisions for ..... 506, pars. 371, 286, 398; 507, par. 368
Gin. (*See* Liquors, distilled.)
Ginger—
ale, bottles containing ..... 373 *a*, *b*, *c*, *d*, *f*, *g*
statutory provisions for ..... 372, pars. 300, 248, 340; 373, par. 317
beer, statutory provisions for ..... 372, pars. 300, 248, 340; 373, par. 317
cordial ..... 364, pars. 296, 244; 365, par. 336
root, cleaned and cut, in brine ..... 306 *f*
preserved, as sweetmeat ..... 336 *a*
unground, statutory provisions for ..... 802, pars. 667, 629, 716, 536
wine. (*See* Liquors, distilled.)
Ginseng root, treated, as advanced ..... 52 *c*
Girders, iron or steel, statutory provisions for ..... 171, pars. 125, 113, 137; 172, par. 178
Girdles, silk, held not wearing apparel ..... 533 *b*
Girths as saddlery ..... 645 *a*
Glace cotton banding as webbing ..... 411 *d*, *e*
Gladiola as bulbous roots ..... 796 *o*
Glass—
and paste distinguished ..... 146 *o*, 591 *g*
antique, unpolished colored, additional duty ..... 138 *a*
area, not dimensions, to govern ..... 135 *d*
articles, cut, whether containers or not ..... 122 *f*, 123 *g*, *h*, 127 *j*
ash receivers, cigar-band decoration ..... 125 *m*
ballot marbles as glass articles ..... 128 *a*
balls for Christmas trees ..... 597 *k*, 598 *d*, 603 *a*
not pierced not beads ..... 127 *m*
baskets with ground bottoms ..... 125 *g*
bead covers for lights as manufactures of glass ..... 148 *h*
beads, statutory provisions for ..... 577, par. 445
strung, as manufactures of glass ..... 149 *d*, *g*
bent, additional duty, statutory provisions for ..... 137, par. 107, 97
beveled, additional duty, statutory provisions for ..... 137, pars. 107, 97, 118
cast polished plate, additional duty ..... 138 *e*
cylinder disks, additional duty ..... 138 *b*
looking-glass plates, additional duty ..... 137 *h*, 138 *f*
polished cylinder, additional duty ..... 137 *i*, 138 *d*
unpolished cylinder, additional duty ..... 138 *c*
black, not colored ..... 124 *b*

Glass—Continued.
blanks as manufactures of glass ..... 143 *b*, 146 *b*
ground, as ground glass ..... 123 *d*
lead glass, as manufactures of glass ..... 148 *g*
not blown glassware ..... 125 *n*
bottles, amber-colored, as colored glass ..... 128 *o*
chemical flasks, etc., not ..... 147 *g*
containing ad valorem duty goods ..... 116 *a*, *b*
ale ..... 122 *d*
anchovies separately dutiable ..... 117 *b*
blacking ..... 120 *i*
champagne, not dutiable ..... 368 *d*
compound duty goods ..... 115 *c*
floral extracts ..... 120 *m*
hop bitter ale ..... 119 *l*
mineral water ..... 119 *f*, *g*, 122 *c*
olive oil ..... 116 *e*
coverings for ..... 120 *g*, 121 *o*
cut, metal mounted ..... 123 *b*
statutory provisions for ..... 122, pars. 100, 90, 111
stoppers, as cut glass ..... 123 *f*, 129 *c*
decorated or ornamented in any manner, statutory provisions for ... 122, pars. 100, 99, 111
what are ..... 123 *i*
empty, act of 1894 ..... 118 *d*, *e*
corked and labeled ..... 119 *j*
etched, not decorated ..... 118 *j*
fancy trade-mark, as decoration ..... 128 *h*, *j*
filled, act of 1883 ..... 122 *a*
1890 ..... 120 *c*, 121 *a*, *b*, *c*, *d*, *e*, *g*, *h*, *j*
1894 ..... 117, *e*, *h*, *i*, *j*, *k*, *l*, *m*, *n*, *o*, 118 *a*, *b*, *c*, *h*, *i*, 119 *a*, *b*, *d*
apportionment of charges ..... 116 *k*
ground, statutory provisions for ..... 122, par. 100
stoppers, as ground glass ..... 124 *i*
hock bottles ..... 118 *g*
hollow figures as ..... 120 *e*
keystone-shaped ..... 119 *h*
labeled, as decorated ..... 123 *f*
lettering, when not a decoration ..... 127 *f*
metal mountings, not plain ..... 116 *j*
minimum rate, act of 1890 ..... 121 *m*, *p*
not coverings ..... 119 *d*
opal as colored ..... 119 *k*, 130 *d*
plain green, etc., statutory provisions for ..... 114, pars. 99, 88; 115, pars. 103, 104, 133, 134, 136
reagent or tincture ..... 121 *f*
sand-blast labels not decorative ..... 128 *m*
scope of paragraph 88, act of 1894 ..... 118 *f*
straw coverings, part of value of ..... 117 *p*
wicker-covered, as bottles ..... 116 *g*
with ball stopper ..... 119 *i*
cut stoppers, as cut glass ..... 123 *a*
(*See* Bottles.)
broken, as manufactures of glass ..... 143 *a*
old, statutory provisions for ..... 142, pars. 495, 590; 143, par. 707
buttons, statutory provisions for ..... 589, pars. 414, 317
canes cornelian as fusible enamel ..... 157 *a*
carboys, statutory provisions for ..... 114, pars. 99, 98; 115, pars. 103, 133
(*See* Carboys.)
cast polished plate, silvered and beveled ..... 137 *d*
statutory provisions for ..... 136, pars. 105, 95, 116, 141
unsilvered, statutory provisions for ..... 135, pars. 104, 94, 115, 140
chimneys, cut edge ..... 128 *b*
for student lamps as cut glass ..... 130 *g*
statutory provisions for ..... 142, par. 108
circles of unpolished crown ..... 133 *e*
color glasses and negatives as manufactures of glass ..... 143 *g*
colored cylinder and window, additional duty ..... 138 *l*
(plate, etc.), statutory provisions for ..... 137, pars. 107, 97, 118

Glass—Continued.
colored window glass, additional duty ..... 138 *k*
common window, statutory provisions for ..... 131, pars. 101, 91, 112, 138
weight ..... 132 *h*
containers, paragraph 100 not confined to ..... 122 *f*, 123 *g*, *h*, 127 *j*
convex pieces as cut glass ..... 130 *i*
crown, polished, silvered, statutory provisions for ..... 136, par. 105
statutory provisions for ..... 133, pars. 102, 92, 113, 137
unpolished, statutory provisions for ..... 131, pars. 101, 91, 112, 138
cubes for mosaic work as manufactures of glass ..... 145 *f*
cut, black pendants as ..... 125 *i*
ground, decorated, etc., statutory provisions for ..... 122, pars. 100, 89, 90, 106, 111, 135
need not be finished ..... 124 *e*
stoppers, as cut glass ..... 128 *k*; *l*
cutting, meaning of ..... 130 *l*
cylinder, etc., colored by flashing ..... 133 *c*
polished, silvered, statutory provisions for ..... 136, par. 105
statutory provisions for ..... 133, pars. 102, 92, 113, 137
silvered and corrugated ..... 137 *c*
unpolished, statutory provisions for ..... 131, pars. 101, 91, 112, 138
decanters, cut, etc., statutory provisions for ..... 122, pars. 100, 90, 111
decorated (plate, etc.), statutory provisions for ..... 137, pars. 107, 97, 118
decorations—what constitutes ..... 123 *l*
demijohns, statutory provisions for ..... 114, pars. 99, 88; 115, pars. 103, 133
(*See* Demijohns.)
dimensions, not area to govern ..... 132 *a*
diminutive figures not toys ..... 125 *f*
mugs as toys ..... 125 *c*
disks as compositions of glass ..... 156 *k*
as cylinder glass ..... 132 *c*, *e*, *f*
common window, beveled edge ..... 133 *a*
for dental mirrows as looking-glass plates ..... 137 *e*
for lamps as manufactures of glass ..... 146 *d*
rough-cut or unwrought, statutory provisions for ..... 742, pars. 565, 496, 591, 708
embossed (plate, etc.), statutory provisions for ..... 137, pars. 107, 97, 118
enamel, white, statutory provisions for ..... 742, par. 564
enameled (plate, etc.), statutory provisions for ..... 137, pars. 107, 97, 118
engraved (plate, etc.), statutory provisions for ..... 137, pars. 107, 97, 118
etched chemical glassware ..... 128 *f*
(plate, etc.), statutory provisions for ..... 137, pars. 107, 97, 118
eyes as articles of colored glass ..... 146 *n*
decorated glass ..... 136 *e*
figures, hollow, as bottles ..... 120 *e*
flashed (plate, etc.), statutory provisions for ..... 137, pars. 107, 97, 118
fluted plate, etched or enameled ..... 135 *c*
for clock faces, as cylinder glass ..... 132 *d*
for pictures, windows, etc ..... 130 *n*
frosted (plate, etc.), statutory provisions for ..... 137, pars. 107, 97, 118
gauge tubes as blown glassware ..... 124 *a*
manufactures of glass ..... 147 *m*
gilded vials ..... 128 *g*
grinding need not be decorative ..... 127 *g*
ground, frosted, obscured, etc., additional duty ..... 132 *l*
(plate, etc.), statutory provisions for ..... 137, pars. 107, 97, 118
prisms or U drops ..... 125 *d*
jars, ground neck, exception does not apply to ..... 124 *h*
stoppers, not ground glass ..... 126 *j*
statutory provisions for ..... 114, par. 99; 115, par. 133
(*See* Jars.)
lamp shades and chimneys, ornamented ..... 123 *e*
lamps, plain colored reservoir, not decorated ..... 125 *k*
lens and prism blanks ..... 144 *g*
lenses. (*See* Lenses.)
looking-glass plates, drilled ..... 137 *e*
silvered and beveled ..... 137 *b*
statutory provisions for ..... 136, pars. 105, 106, 95, 96, 116, 117, 141, 142
manufactures of, statutory provisions for ..... 142, pars. 112, 102, 108; 143, par. 143

Glass—Continued.
medallions, lithographed ..... 126 *c*
milch or opal cylinder ..... 133 *d*
mosaic cubes, solid color ..... 124 *g*
muffled, blown cylinder, additional duty ..... 138 *h*
mugs, diminutive, as toys ..... 599 *i*
obscured (plate, etc.), statutory provisions for ..... 137, pars. 107, 97, 118
old, statutory provisions for ..... 142, pars. 495, 590; 143, par. 707
opal blown glass chief value ..... 123 *k*
ornamented (plate, etc.), statutory provisions for ..... 137, pars. 107, 97, 118
painted (plate, etc.), statutory provisions for ..... 137, pars. 107, 97, 118
pendants as cut glass ..... 128 *d*, *e*
ground ..... 125 *l*
pot-colored, not colored glass ..... 126 *c*, 146 *k*
pens and holders, one piece ..... 124 *c*
perfumery bottles as cut glass ..... 129 *b*
photograph covers, beveled and stenciled ..... 134 *c*
photographs on, as glass articles ..... 568 *n*
pictures as manufactures of glass ..... 151 *q*
plate, beveled, in small pieces ..... 136 *c*
fluted, statutory provisions for ..... 134, pars. 103, 93, 114, 139
ground and smoothed, as ground glass ..... 156 *i*
ground, smoothed, or obscured, statutory provisions for ..... 134, pars. 103, 93, 114
obscured, what is ..... 135 *a*
rate on elliptical-shaped ..... 136 *a*, *b*
ribbed, statutory provisions for ..... 134, par. 103
rolled, statutory provisions for ..... 134, pars. 103, 93, 114, 139
rough, statutory provisions for ..... 134, pars. 103, 93, 114, 139
what is ..... 135 *a*
wire netting, statutory provisions for ..... 134, par. 103
plates for lenses dutiable as lenses ..... 126 *l*
ground and polished, as lenses ..... 140 *c*
rough-cut or unwrought, statutory provisions for ..... 742, pars. 565, 496, 591, 708
polished and beveled, as cut glass ..... 130 *f*
cylinder, beveled, additional duty ..... 134 *a*
plate, curved ..... 136 *d*
powder as manufactures of glass ..... 146 *a*
prismatic glass reflectors as manufactures of glass ..... 135 *b*
rectangular pieces, silvered and fluted, as manufactures ..... 144 *j*
reflectors as manufactures of glass ..... 143 *h*
rondelles, colored, as manufactures of glass ..... 150 *m*
sanded (plate, etc.), statutory provisions for ..... 137, pars. 107, 97, 118
scope of paragraph 135, act of 1883 ..... 130 *e*
silvered and fluted pieces as manufactures of glass ..... 137 *a*
disks for optical instruments ..... 129 *e*
slides for magic lanterns not toys ..... 141 *h*
statutory provisions for ..... 141, pars. 110, 101
stained, statutory provisions for ..... 137, pars. 107, 97, 118; 142, par. 122; 143, par. 143
stands, cut and silvered ..... 125 *b*
strips, cylindrical or prismatic, statutory provisions for ..... 141, par. 110
thermometers, cutting not ornamental ..... 127 *d*
thin blown, statutory provisions for ..... 142, par. 108
transparencies as manufactures of glass ..... 153 *c*
trimmings as articles of glass ..... 130 *m*
tubes, flint, for siphons ..... 117 *g*
tubing held not blown glassware ..... 127 *b*
tumbler, leather cases containing ..... 1044 *a*, 1050 *g*
tumblers, polished bottoms, as cut glass ..... 131 *a*
unpolished crown, ground edges ..... 132 *g*
cylinder, beveled, additional duty ..... 132 *b*
how to be packed, statutory provisions for ..... 131, pars. 101, 91, 112, 138
vases, filigree, as decorated glass ..... 127 *e*
metal mounted, as decorated glass ..... 242 *g*
vessels, decorated, etc., statutory provisions for ..... 122, pars. 100, 90, 111
vials, statutory provisions for ..... 114, pars. 99, 88; 115, pars. 103, 104, 133, 134
(*See* Vials.)
weight of, less than 50 pounds ..... 133 *h*

Glass—Continued.
white and black glass implements as manufactures of glass ..... 145 *d*
muffled cylinder ..... 138 *j*
window, broken in transit, not free ..... 133 *b*
on voyage, a damage ..... 12 *a*
flash ruby, as colored window glass ..... 132 *j*
ground on one side, as manufactures of glass ..... 156 *h*
pot green, etc., as colored ..... 132 *k*
windows, painted or stained, statutory provisions for ..... 142, pars. 112, 102, 122
works of art ..... 155 *a*, *b*
wool and glass silk as chemical glassware ..... 129 *p*
(*See* Decorated; also specific articles of glass.)
Glasses, coquill. (*See* Coquill glasses.)
eye, statutory provisions for ..... 139, pars. 108, 98, 119
field, statutory provisions for ..... 141, par. 111
opera. (*See* Opera glasses.)
plano, statutory provisions for ..... 139, par. 109
Glassware—
blown, statutory provisions for ..... 122, pars. 100, 109; 142, par. 108
Bohemian, repeal of provision ..... 129 *d*
statutory provisions for ..... 122, par. 143
bottle, flint or lime, statutory provisions for ..... 114, par. 99; 115, pars. 103, 133, 134
chemical, statutory provisions for ..... 122, pars. 107, 143
flint and lime-pressed, statutory provisions for ..... 142, par. 105
opal, statutory provisions for ..... 122, pars. 100, 90, 110
porcelain, statutory provisions for ..... 122, pars. 100, 90, 110
(*See* Blown glass; Bottle glassware.)
Glauber's salt, statutory provisions for ..... 90, par. 75
Glazed fire brick held not magnesia brick ..... 93 *j*
Glazier's—
diamonds set are dutiable ..... 630 *i*, 632 *f*
statutory provisions for ..... 731, pars. 545, 467, 557, 687
lead. (*See* Lead.)
Gloria cloth—
as dress goods ..... 494 *b*, 495 *d*, 496 *i*
silk and cotton, as silk-woven fabrics ..... 521 *a*
chief value, as silk ..... 681 *h*
Glove—
fasteners not buttons ..... 591 *c*, *f*
material, cotton, not countable cotton cloth ..... 414 *d*
tranks, statutory provisions for ..... 644, pars. 446, 350
Gloves—
are not outside garments in part of rubber ..... 398 *f*
are wearing apparel ..... 533 *c*, *d*
cotton and silk ..... 402 *n*
as wearing apparel ..... 400 *f*, 401 *e*, *f*
embroidered cotton, as embroidered wearing apparel ..... 437 *g*
kid point stitching not embroidery ..... 398 *d*
knit fabric, as knit wearing apparel ..... 502 *i*
leather, all not men's are ladies' and children's ..... 640 *c*
cadet are men's ..... 640 *b*, 642 *c*
chamois, so-called, as lamb ..... 641 *b*
cumulative duties on, statutory provisions for ..... 639, par. 458; 642 pars. 445, 349
several rates ..... 642 *d*, 643 *b*, *e*, *j*, 644 *b*
deerskin not lined ..... 642 *f*
embroidered, statutory provisions for ..... 639, par. 458; 642, par. 445
embroidery and stitching defined ..... 642 *c*, 643 *a*, *c*, *d*, *h*, *i*, 644 *a*
housemaids' as women's ..... 642 *a*
kid or goat, statutory provisions for ..... 639, par. 458; 640, par. 436; 641, pars. 412, 316; 642, pars. 444, 348
ladies' and women's synonymous ..... 642 *b*
lamb and sheep distinguished ..... 640 *c*
statutory provisions for ..... 639, par. 458; 641, pars. 441, 345
lined and embroidered ..... 642 *d*
half lining ..... 643 *f*, *g*
statutory provisions for ..... 639, par. 458; 642, pars. 445, 349
men's pique, how dutiable ..... 640 *a*

Gloves—Continued.
leather, men's prix seamed and embroidered ..... 640 *d*
partly made not tranks ..... 644 *c*
penalty for misrepresentation ..... 639, par. 458; 640 *f*
pique, statutory provisions for ..... 639, par. 458; 642, par. 445
prix seam, statutory provisions for ..... 639, par. 458; 642, par. 445
schmaschen, statutory provisions for ..... 639, par. 458; 640, pars. 440, 344
what are ..... 640 *g*, *h*
sheep, statutory provisions for ..... 640, pars. 440, 344; 641, pars. 441, 345, 443, 347
statutory provisions for ..... 639, pars. 439, 343, 458; 640, pars. 436, 440, 344; 641, pars. 441, 345, 442, 346, 443, 347; 642, pars. 444, 348, 445, 349
strands or cords defined ..... 642 *e*, 643 *a*, *c*, *d*, *h*, *i*, 644 *a*
suede, statutory provisions for ..... 639, par. 458
toilet serrate ..... 641 *a*
wash or bath, of cotton, not wearing apparel ..... 416 *p*
Glucose—
not similar to burnt starch ..... 842 *j*
or grape sugar, statutory provisions for ..... 289, pars. 210, 183, 240, 21
Glue—
bone size not dutiable as ..... 56 *c*
pitch, marine, as a nonenumerated article ..... 854 *a*
sichel as a nonenumerated article ..... 854 *w*
glue not dutiable as ..... 56 *j*
sizing dutiable as, by similitude ..... 57 *f*
statutory provisions for ..... 65, pars. 23, 19; 56, pars. 27, 1
stock, statutory provisions for ..... 749, pars. 572, 506, 606, 511
tuberine a new form of ..... 66 *d*
Glycerine—
crude, statutory provisions for ..... 57, pars. 24, 20, 28, 4
refined, statutory provisions for ..... 57, pars. 24, 20, 28, 5
soap as toilet ..... 87 *e*
Goat—
hair and calf hair mixed, as wool ..... 470 *j*
Angora trace, not Angora ..... 470 *e*, 748 *g*
Casbmere, as wool, class 2 ..... 470 *c*
common, dutiable as goat hair ..... 470 *h*, *i*
not dutiable ..... 748 *c*, *g*, *j*, 749 *b*
for wigs as goat-hair tops ..... 479 *b*
manufactures of, statutory provisions for ..... 482, pars. 283, 392, 363
selected and bunched, double duty ..... 470 *k*, 471 *a*
statutory provisions for ..... 468, pars. 348, 685, 375, 352; 470, pars. 350, 377, 364; 473, par. 356; 474, pars. 383, 356; 476, par. 358; 480, pars. 364, 390
skins as fur skins ..... 741 *e*, *f*, 742 *a*, *b*
dressed and finished, statutory provisions for ..... 635, par. 438; 636, pars. 341, 456
tanned with the hair on, not rugs ..... 513 *e*
(*See* Hair; Wool.)
Goggles—
and frames for, statutory provisions for ..... 139, pars. 108, 98
as spectacles ..... 139 *a*, *b*
not dutiable as spectacles ..... 250 *o*, *p*, *q*, 251 *a*
Gold—
beaters' molds and skins, statutory provisions for ..... 745, pars. 567, 498, 698, 710
planes as paper ..... 561 *f*
bullion, statutory provisions for ..... 722, pars. 511, 423, 522, 666
cloth or chasubles as metal articles ..... 247 *d*
coins, statutory provisions for ..... 727, pars. 530, 449, 544, 678
fish, live, as fresh fish ..... 328 *h*
leaf, plaster figures decorated with, as manufactures of metal ..... 657 *m*
statutory provisions for ..... 219, pars. 177, 163, 197, 200
manufactures of, not specially provided for, statutory provisions for ..... 235, pars. 193, 215, 216
medals, statutory provisions for ..... 757, pars. 612, 551, 648, 740
ore, statutory provisions for ..... 772, par. 629; 773, pars. 573, 667, 752
pens, statutory provisions for ..... 228, pars. 187, 169, 205
powder as manufactures of gold ..... 254 *i*
in solution as a color ..... 71 *d*
size. (*See* Varnishes.)
stone as manufactures of paste ..... 146 *i*

Gold—Continued.
stones as imitation precious stones ..... 628 *e*
sweepings, statutory provisions for ..... 772, par. 629; 773, pars. 644, 729, 798
Golf clubs as metal articles ..... 244 *n*
Gongs, Chinese, as musical instruments ..... 666 *h*
Goods—
furnished gratuitously are not free of duty ..... 15 *i*
not to be opened until entry is made ..... 924 *f*
Goose—
liver in goose fat, as prepared meat ..... 345 *f*
skins as dressed furs ..... 616 *a*
Goring, elastic, not manufactures of india rubber ..... 509 *e*
Gorings—
cotton or other vegetable fiber, statutory provisions for ..... 431, para. 339, 263, 354, 324
silk, statutory provisions for ..... 523, pars. 389, 300, 412
when first used in tariff ..... 412 *f*, *g*
woolen, statutory provisions for ..... 506, pars. 371, 286, 398; 507 par. 368
Government documents, foreign, statutory provisions for ..... 713, pars. 501, 410
Grain bags—
burlaps, statutory provisions for ..... 454, pars. 424½, 365
not part of vessel's equipment ..... 461 *d*
of jute burlaps ..... 454 *i*, *j*
(*See* Bags; Bagging.)
Grains—
artificial. (*See* Artificial grains.)
not edible, advanced, etc., statutory provisions for ..... 50, pars. 20, 16½; 51, pars. 24, 94
crude, statutory provisions for ..... 732, pars. 548, 470, 560, 636
Gramophone—
points are not needles ..... 214 *e*
record disks are not electrotype plates ..... 215 *c*
Granadilla—
logs, statutory provisions for ..... 816, pars. 700, 684; 817, pars. 756, 818
(*See* Wood.)
Granite—
dressed, for paving blocks ..... 166 *b*
dutiable quantity is actual quantity ..... 165 *d*, *e*
monuments in sections as dressed granite ..... 165 *i*
statutory provisions for ..... 164, para. 117, 105½, 127, 487; 165, pars. 118, 106, 128, 487
Granito as crude mineral ..... 758 *j*
Grape—
fruit, statutory provisions for ..... 340, par. 266
sugar. (*See* Sugar.)
Grapes—
capacity of barrels ..... 339 *c*, *d*, *e*
dried, statutory provisions for ..... 337, pars. 264, 217, 302, 300
in barrels, packing material ..... 339 *g*
in boxes, dutiable ..... 340 *a*
in half-barrels, how dutiable ..... 339 *f*
statutory provisions for ..... 339, pars. 265, 214, 299, 299
Graphophones not musical instruments ..... 665 *j*
Graphoscopes—
as optical instruments ..... 142 *h*
in chief value of wood ..... 278 *m*
not philosophical instruments ..... 156 *d*
Grass—
braids, plaits, etc., statutory provisions for ..... 582, par. 409; 583, pars. 417, 518, 448
clippers as metal articles ..... 244 *k*
cloth as manufactures of vegetable fiber ..... 461 *e*, 466 *d*
as paper bangings ..... 562 *f*
statutory provisions for ..... 460, par. 351
common understanding ..... 316 *l*
definition of, statutory provisions for ..... 582, par. 409; 647, pars. 449, 352
dyed natural, as manufactures of grass ..... 651 *n*
hats, statutory provisions for ..... 582, par. 409; 583, par. 400
manufactures of, not specially provided for, statutory provisions for ..... 647, pars. 449, 352, 460, 395
piquets as ornamental stems, etc ..... 610 *b*
seeds, common preferred to scientific understanding ..... 796 *d*, *e*

Grass—Continued.
seeds, statutory provisions for ..... 795, pars. 656, 611, 699
separated fiber of ..... 684 *a*
sun bleached, as not dressed ..... 744 *d*
Grasses—
dyed, as crude vegetable substance ..... 762 *k*
for paper stock, statutory provisions for ..... 773, pars. 632, 577, 670, 754, 691
textile, not specially provided for, statutory provisions for ..... 743, pars. 566, 497, 597
Gratuitous goods not free ..... 597 *a*, 1039 *e*
Gravel ballast as crude mineral ..... 758 *h*
Gray blue as a pigment ..... 72 *m*
Grease—
bone, unpressed and unfiltered not an expressed oil ..... 26 *e*
cord as a nonenumerated article ..... 843 *b*
enfleurage, statutory provisions for ..... 766, pars. 626, 568
for dressing leather, belt dressing not ..... 29 *c*
soap making, statutory provisions for ..... 745, pars. 568, 499, 599, 712
stuffing or dressing leather, statutory provisions for ..... 745, pars. 568, 499, 599
wire drawing, statutory provisions for ..... 745, pars. 568, 499, 599
from wool grease held free ..... 745 *b*
lubricant, as rendered oil ..... 31 *e*
not specially provided for, statutory provisions for ..... 347, par. 437; 831, par. 437
soluble, as a nonenumerated article ..... 855 *n*
not an alizarin assistant ..... 59 *b*
wool. (*See* Wool grease.)
yellow, hard, as wool grease ..... 347 *b*, *e*
when free ..... 745 *b*, *e*
Grecian red not a color ..... 74 *i*
Green—
earth not a pigment ..... 72 *g*
Paris. (*See* Paris green.)
Grenadine—
as countable cotton cloth ..... 386 *d*
veiling as a manufacture of silk ..... 540 *b*
Grinding—
definitions of ..... 366 *d*, 758 *i*, 803 *f*, *g*
disks, cast-iron, not castings nor cast-iron plates ..... 200 *b*, *c*, 239 *n*, 241 *n*
Grindstones, statutory provisions for ..... 166, pars. 119, 107, 129, 438
Ground—
apatite free as apatite ..... 696 *d*
beans, statutory provisions for ..... 343, pars. 271, 223, 308, 304
bone as manufactures of bone ..... 648 *h*, 650 *b*, 661 *h*
carbonate of baryta free ..... 709 *a*
cocoanut is dutiable ..... 765 *h*
coffee free as coffee ..... 726 *h*
cork bark not manufactures of cork ..... 646 *h*
refuse as waste ..... 684 *f*
wood as manufactures of cork ..... 646 *i*
gas retort carbon as coke ..... 111 *h*, 112 *h*, 594 *g*, 595 *c*
as a nonenumerated article ..... 855 *l*
glass jars, ground covers ..... 124 *h*
grinding need not be decorative ..... 127 *g*
syringes ..... 147 *b*
india rubber scrap not dutiable ..... 649 *h*, 751 *a*
lentiscum as in a crude state ..... 697 *b*
spice may be produced without grinding ..... 356 *d*
sulphur as crude sulphur ..... 805 *c*, 806 *a*
sumac. (*See* Sumac.)
talc as a nonenumerated article ..... 860 *l*, 854 *f*
(See specific articles or materials.)
Guaiacol absolute a chemical compound ..... 33 *g*
Guano, statutory provisions for ..... 746, pars. 569, 500, 600, 505
Guarana as a crude drug ..... 733 *j*
Guinea fowl as poultry ..... 346 *i*, 710 *h*
Gum—
copal as crude drug ..... 734 *i*
ester, as a gum advanced ..... 52 *l*

Gum—Continued.
refined, for textile printing ..... 52 *k*
resin from gutta percha ..... 734 *g*
not edible, advanced, statutory provisions for ..... 50, pars. 20, 16½; 51, pars. 24, 94
crude, statutory provisions for ..... 732, pars. 548, 470, 560, 636
substitute, meaning of ..... 355 *h*, *i*
statutory provisions for ..... 355, pars. 286, 233, 324, 19
tragacanth cakes as nonenumerated articles ..... 845 *d*
tragasol as a nonenumerated article ..... 854 *t*
not a drug ..... 734 *e*
(See specific gums.)
Gummed paper not surface-coated paper ..... 561 *d*, 563 *c*
Gums, not edible—
advanced, statutory provisions for ..... 50, pars. 20, 16½; 51, pars. 24, 94
crude, statutory provisions for ..... 732, pars. 518, 470, 560, 636
Gun—
barrel molds not in bars, statutory provisions for ..... 181, par. 135; 182, pars. 122, 146; 183, par. 177
barrels, forged, rough-bored, statutory provisions for ..... 798, pars. 658, 614, 702, 204
shotgun and rifle, statutory provisions for ..... 210, pars. 158, 143, 170
stocks, etc., though separately packed, held dutiable as guns ..... 211 *a*, *b*, *f*
blocks held to be manufactures of wood ..... 278 *g*, 281 *g*
not gun stocks ..... 274 *a*
planed not free as rough hewn ..... 816 *c*
rough hewn, statutory provisions for ..... 815, pars. 699, 679, 223, 222
powder, statutory provisions for ..... 608, pars. 422, 325, 440, 439
wads, statutory provisions for ..... 617, pars. 428, 331, 446, 440
Gunny—
bags, old, for paper stock, statutory provisions for ..... 773, pars. 632, 577, 670, 754
when paper stock ..... 774 *a*
statutory provisions for ..... 454, par. 342; 455, pars. 501, 601, 713
cloth, old, as waste ..... 68 *b*, *d*, *g*, 684 *c*, *g*
for paper stock, statutory provisions for ..... 773, pars. 632, 577, 670, 754
not cotton bagging ..... 456 *c*, *d*, *e*, *f*, *g*, *h*, *i*, *k*
statutory provisions for ..... 454, par. 342; 455, pars. 344, 366, 601, 343, 341, 713
Guns as personal effects ..... 813 *l*
in parts, when dutiable as guns ..... 211 *a*, *b*, *f*
not dutiable as guns ..... 211 *c*, *d*, *e*, 251 *h*, *j*
miniature, as metal articles ..... 238 *h*
not household effects ..... 720 *c*
personal effects ..... 813 *j*, *k*
parts of, as metal articles ..... 258 *i*, *j*
rubber recoil pads as parts of ..... 210 *e*
not parts of ..... 210 *f*
(*See* Shotguns.)
Gut—
bovine, as cat gut ..... 723 *g*, 724 *a*
cat, whip, or worm, manufacturers of, statutory provisions for ..... 645, pars. 448, 351, 459
unmanufactured, statutory provisions for ..... 723, pars. 517, 431, 529, 672, 714
leaders as worm gut manufactured ..... 647 *d*
manufactured, statutory provisions for ..... 645, par. 714
strings, as manufactures of gut ..... 645 *f*, *g*, *h*
Guts, salted, statutory provisions for ..... 710, par. 602; 711 par. 715
Gutta-percha—
crude, statutory provisions for ..... 747, pars. 570, 503, 603, 716
manufactures of, not specially provided for, statutory provisions for ..... 654, pars. 450, 353, 461; 655, par. 441
reboiled as crude ..... 747 *k*
recovered, not crude ..... 748 *b*, 751 *d*
scraps dutiable as waste ..... 685 *f*
Guy's metallic tungsten alloy as metal articles ..... 245 *m*
Gypsum—
blocks as monumental stone ..... 165 *f*
not monumental stone ..... 165 *a*
in blocks as crude gypsum ..... 97 *b*
plates as nonenumerated articles ..... 845 *k*
statutory provisions for ..... 97, pars. 91, 81, 97

H.

Hæmometers, as metal articles ..... 244 *o*
Haidebrooms, as brooms, not brushes ..... 588 *b*
Hair—
and cotton goods ..... 491 *c, d*
animal, unmanufactured, n. s. p. f., statutory provisions for ..... 748, pars. 571, 504, 604, 717
(*See also* Camel hair; Goat hair; Alpaca hair; Wool.)
application, lotion, Parzival, not ..... 25 *a*
badgers', cleaned, sorted, and cut, not dutiable ..... 748 *i*
cattle, not wool ..... 514 *d*
clippers, barbers', are cutlery ..... 206 *p*
cloth, statutory provisions for ..... 617, par. 431; 618, pars. 333, 334, 448, 449, 445, 446
crimpers as manufactures of cotton ..... 419 *d*
curled, statutory provisions for ..... 617, pars. 430, 332½, 450, 443
curlers, as metal articles ..... 258 *l*
hats, statutory provisions for ..... 583, par. 400
hogs', not bristles ..... 588 *j*
hogs' or pigs', not dutiable as bristles ..... 748 *m*
human, cleaned, statutory provisions for ..... 617, pars. 429, 332, 447, 444
manufactured, statutory provisions for ..... 655, par. 444
manufactures of, n. s. p. f., statutory provisions for ..... 654, pars. 450, 353, 461
raw, uncleaned, and not drawn, statutory provisions for ..... 748, pars. 571, 504, 604, 444
India or Madras goat, not dutiable ..... 748 *c*
Mocha goat, not dutiable ..... 748 *d*
nets, are wearing apparel ..... 533 *e*
of the alpaca. (*See* Alpaca hair.)
camel. (*See* Camel hair.)
goat. (*See* Goat hair.)
horse, not classible as wool ..... 514 *c*
pencils, statutory provisions for ..... 587, pars. 410, 314, 427, 447
pins, as metal articles ..... 258 *m, n, o*, 261 *c*
as spangled ornaments ..... 581 *h*
brass, as metal articles ..... 251 *k*
diminutive paper umbrellas, for ..... 575 *k*
fancy, as jewelry ..... 620 *j*, 623 *b*, 625 *a*
silk covered, as manufactures of silk ..... 533 *f*
(*See* Pins.)
preparations for, statutory provisions for ..... 85, pars. 70, 61, 77, 99
press cloth, as manufacture of hair ..... 488 *a*
camel hair, as manufacture of wool ..... 482 *c*, 483 *j*
scope of provision ..... 618 *a, c, e*
statutory provisions for ..... 617, par. 431
rope, as nonenumerated article 846*c*
seating, statutory provisions for ..... 617, par. 431; 618, pars. 334, 449, 446
sieves, as manufactures of worsted ..... 488 *d*
of animal hair and wood ..... 487 *k*
wood sticks, statutory provisions for ..... 816, par. 700, 684; 817, pars. 756, 812
Half—
pearls, as "in their natural state" ..... 634 *a*
(*See* Pearls.)
hose, cotton, etc., statutory provisions for ... 405, pars. 317, 261, 352, 322; 406, pars. 318, 262, 353, 323
(*See* Hosiery.)
tone pictures as printed matter ..... 568 *e*
Halibut. (*See* Fish.)
Halters, as saddlery ..... 644 *g*
Hamburg nets, as manufactures of cotton ..... 419 *e*
Hammer molds, steel, statutory provisions for ..... 181, par. 135; 182, pars. 122, 146; 183, par. 177
Hammers, blacksmiths', statutory provisions for ..... 198, pars. 144, 129, 156, 165
Hams, statutory provisions for ..... 344, pars. 273, 310, 254
Handkerchiefs—
centers for, dutiable as unfinished handkerchiefs ..... 457 *b, c*
cloth figured, with extra threads, statutory provisions for ..... 393, par. 313
cotton, statutory provisions for ..... 392, pars. 312, 258, 349; 393, par. 325
embroidered and hemstitched ..... 448 *f, h, i, j, l, m*
(1894) ..... 443 *c, d, e, f, g, h*
initial, not embroideries ..... 393 *g*, 394 *g, h, m*

Handkerchiefs—Continued.
embroidered, linen, not as embroideries ..... 450 *f*
not a commercial designation ..... 443 *f*, *h*
statutory provisions for ..... 431, pars. 339, 276, 373
flax, statutory provisions for ..... 456, para. 345, 334
hemp, statutory provisions for ..... 456, pars. 345, 334
hemstitched, lace-trimmed, as lace ..... 439 *g*
not dutiable as hemmed handkerchiefs ..... 395 *a*, *c*
in the piece, dutiable as handkerchiefs ..... 393 *i*
lace-bordered, not embroideries ..... 393 *c*
lace, wholly or in part, statutory provisions for ..... 431, par. 339
linen, as handkerchiefs of vegetable fiber ..... 393 *b*, *h*, 394 *a*, *b*
in part of lace, as handkerchiefs ..... 394 *a*
madras, dutiable as cotton handkerchiefs ..... 395 *b*
not both embroidered and hemstitched, dutiable as plain ..... 394 *c*, *d*, *e*, *f*, *h*, *i*, *j*, *k*, *l*
openwork corners, not embroideries ..... 393 *d*
pearl-stitched, not embroidered ..... 393 *f*
ramie, statutory provisions for ..... 456, par. 345
revered and hemstitched, as hemstitched ..... 456 *l*
silk, statutory provisions for ..... 522, par. 388; 523, pars. 301, 413
trimmed with lace are lace handkerchiefs ..... 448 *k*
vegetable fiber, statutory provisions for ..... 392, pars. 258, 349
Handle bolts, statutory provisions for ..... 815, pars. 699, 673, 755, 782
Handmade—
paper, scope of provision for ..... 560 *d*, *e*, *f*
statutory provisions for ..... 559, par. 401
surface-coated paper, as handmade ..... 551 *j*
Hand-sewing needles, statutory provisions for ..... 763, pars. 620, 561, 656, 206
Hard rubber—
does not include vulcanized soft rubber ..... 658 *c*
manufactures of, statutory provisions for ..... 654, pars. 450, 353, 461
Hardware, coach and harness, statutory provisions for ..... 644, par. 415
Hares—
combings, as waste ..... 684 *d*, *i*, 685 *j*
dead, undressed, as nonenumerated article ..... 855 *w*
Harmonicas, as toys ..... 597 *g*, 598 *h*, *i*, 602 *a*, 605 *a*, *b*, *c*, *d*, *e*, *f*, *g*, *h*
Harness—
and saddle paste, as soap ..... 87 *h*
and saddlery, as household effects ..... 719 *i*
grease, as nonenumerated article ..... 845 *l*
leather, not sole leather ..... 637 *n*
liquid, as blacking ..... 36 *d*
statutory provisions for ..... 644, pars. 447, 415
Harrows, tooth and disk, statutory provisions for ..... 680, pars. 460, 591
Harvesters, statutory provisions for ..... 680, pars. 460, 591
Hassocks, carpet, statutory provisions for ..... 513, pars. 382, 296, 408, 378
Hat—
bands, as trimmings or as galloons ..... 441 *a*, 442 *g*, 443 *m*
silk, statutory provisions for ..... 523, par. 389
bodies, cotton, statutory provisions for ..... 298, par. 449
fur, statutory provisions for ..... 618, pars. 432, 335, 451
braids, cotton chief value, cotton braids ..... 444 *m*
of cotton, as cotton braids ..... 431 *b*, 434 *e*
of other than straw ..... 584 *h*, 585 *d*, *f*, *i*
silk, cuba and gum, as silk braids ..... 531 *h*
crowns, not trimmings nor hats ..... 490 *i*
linings, as partly made wearing apparel ..... 399 *d*
materials (1883), statutory provisions for ..... 583, par. 448
pin heads, as imitation precious stones ..... 628 *h*
pins, as jewelry ..... 621 *c*, 623 *b*, 624 *f*
pins, faceted glass heads, as cut glass ..... 127 *i*
trimmings, cases (1883) ..... 585 *n*, 586 (all), 587 *a*, *b*, *c*, *e*
(1883), statutory provisions for ..... 583, par. 448
Hats—
alpaca, trimmed, as hats of wool ..... 503 *f*
alpine, silk and wool, as wearing apparel ..... 503 *d*
are wearing apparel ..... 533 *f*, *g*, *h*

Hats—Continued.
artificial horsehair, as similar to silk hats ..... 528 *i, j*
braids for, statutory provisions for ..... 582, par. 409; 583, pars. 417, 518, 448
buckram and paper, varnished ..... 399 *f*
caps held not to be dutiable as ..... 502 *d*, 503 *h, i, j, k, p*
fur and wool, as fur hats ..... 535 *g*
fur, statutory provisions for ..... 618, pars. 432, 335, 451
fur, trimmed with silk, etc ..... 619 *c*
hair and straw, as wearing apparel in part of hair ..... 503 *o*
horsehair, as similar to silk hats ..... 528 *g, h, l*
miners', of wool and gum resin ..... 501 *e*, 503 *e*
miniature Mexican, as manufactures of straw ..... 648 *f*
straw, chip, etc., statutory provisions for ..... 582, par. 409; 583, par. 400
held to be trimmed ..... 583 *e, f*
sweat bands for, as manufactures of leather ..... 655 *a*, 659 *g*, 660 *k*
as oilcloth ..... 430 *c*
trimmed straw, specific provision ..... 583 *b, c, g*
when not wearing apparel ..... 527 *a*
when silk wearing apparel ..... 528 *a*
varnished, as manufactures of paper ..... 572 *g*
woolen, statutory provisions for ..... 499, pars. 282, 393; 500, par. 363
Hatters'—
furs, droppings unfit for ..... 615 *d, e*
furs, statutory provisions for ..... 614, pars. 426, 329, 492, 444, 450
plush, plush hat trimmings, not ..... 518 *c, m*
statutory provisions for ..... 680, pars. 461, 593, 469, 451
what is ..... 680 *c, d, e*
Haussegen, as woolen embroidered articles ..... 507 *d*
Hauteville stone, dutiable as limestone ..... 185 *g*, 165 *b*
Hawaiian Islands—
customs duties after annexation ..... 19 *f*
goods from, subsequent to annexation ..... 18 *j, k*, 19 *a, b, c, d, e*
Hay—
as nonenumerated article ..... 845 *m, n*
statutory provisions for ..... 308, pars. 246, 199, 277, 273
swamp or marsh ..... 309 *a*
Hazelnuts not dutiable as filberts ..... 343 *f*
Head—
money tax, jurisdiction of Board of General Appraisers ..... 972 *f*, 994 *f*
nets, statutory provisions for ..... 506, pars. 371, 286, 398; 507, par. 368
Heading—
blocks, statutory provisions for ..... 267, pars. 200, 679; 268, pars. 223, 222
bolts, statutory provisions for ..... 267, pars. 200, 673
Healds, cotton, etc., statutory provisions for ..... 409, par. 320
Heddles, wire. (*See* Wire.)
Heliken in kisten, musical instruments ..... 605 *j*
Heliographic prints as photographs ..... 717 *a*
Helmets, mohair-covered pith, as in part of wool ..... 503 *q*
Hematite—
as precious stones ..... 603 *e, l*
not a color ..... 74 *j*
ore as a color ..... 73 *k*
ore as iron ore ..... 167 *b, c*
ore not a pigment ..... 72 *a*
Hemlock—
bark extract, statutory provisions for ..... 54, pars. 22, 18, 26, 20
lumber, statutory provisions for ..... 263, pars. 218, 219, 220, 221
Hemp—
braids as braids of vegetable fiber ..... 435 *h*, 439 *k*
as manufactures of hemp ..... 463 *j*
cables and cordage, statutory provisions for ..... 424, pars. 329, 268; 425, par. 362
carpets and carpeting, statutory provisions for ..... 427, pars. 334, 269, 363, 377
hackled ..... 424 *f*
hackled, statutory provisions for ..... 424, pars. 327, 266, 360
manufactures of, statutory provisions for ..... 460, pars. 347, 277, 371, 334, 350
mats, statutory provisions for ..... 427, par. 334
New Zealand, free as fibrous vegetable substance ..... 744 *g*

Hemp—Continued.
rugs, statutory provisions for ..... 427, par. 334
seed, statutory provisions for ..... 795, pars. 656, 611, 699, 452
sheetings, statutory provisions for ..... 460, par. 349
statutory provisions for ..... 424, pars. 327, 497, 360, 331
tow of, statutory provisions for ..... 424, pars. 327, 497, 359, 330
woven fabrics, statutory provisions for ..... 457, par. 346
yarns, statutory provisions for ..... 426, pars. 331, 274, 370, 335
(See specific articles.)
Hemp-seed oil, statutory provisions for ..... 61, pars. 39, 31, 43, 28
Hemstitched—
cotton strips as trimmings ..... 447 *i, j*
handkerchiefs as manufactures of cotton ..... 422 *g*
statutory provisions for ..... 392, par. 312; 456, par. 345; 522, par. 388
what are ..... 448 *g*
lawns, etc., as manufactures of cotton ..... 417 *b, c*, 419 *f, g, m, n*, 420 *b*
skirting, statutory provisions for ..... 431, par. 339
tuckings, statutory provisions for ..... 431, par. 339
Henrietta cloth, silk-wool, as in part of wool ..... 497 *b*
Henry's calcined magnesia as proprietary preparation ..... 85 *a*
Hens, Plymouth Rock, as poultry ..... 346 *f*, 710 *e*
Hensel's Tonicum, medicinal ..... 77 *c*
Herbs—
alcohol, not an alcoholic compound ..... 24 *c*
in alcohol as nonenumerated ..... 52 *f*
not edible, advanced, statutory provisions for ..... 50, pars. 20, 16½; 51, pars. 24, 94
crude, statutory provisions for ..... 732, pars. 548, 470, 560, 636
Herring oil. (*See* Fish oils.)
Herringbone trimmings, featherstitch braids as ..... 450 *b*
Herrings. (*See* Fish.)
Hessian cloth as burlaps ..... 453 *c*
Hexamethyleutetramin as nonalcoholic ..... 82 *f*
Hide—
cuttings, statutory provisions for ..... 749, pars. 572, 506, 606, 511
rope, statutory provisions for ..... 749, pars. 573, 507, 607, 718
Hides—
American cattle slaughtered abroad ..... 634 *f*
and skins distinguished ..... 634 *d, e*, 635 *e*
buffalo, when dutiable ..... 634 *g*, 635 *b, c*
cattle, statutory provisions for ..... 634, par. 437
dressed, as leather ..... 638 *f, g*
horse, not dutiable ..... 800 *b*
minimum weight of ..... 634 *e, h*, 635 *a, e*
statutory provisions for ..... 634, pars. 437, 505, 605, 719; 800, par. 664
Highest rate of duty—
applicability of rule ..... 467 *e, h*, 483 *e*, 858 *b*
rule, statutory provisions for ..... 855, sec. 7; 856, secs. 4, 5, 2499
Hinges—
and hinge blanks, iron or steel, statutory provisions for ..... 199, pars. 145, 131, 158, 164
for church doors not works of art ..... 824 *d*
Hinoki mats and baskets are manufactures of wood ..... 274 *c*
Hippopotamus teeth as ivory ..... 655 *j*
Hoarhound, seeds, statutory provisions for ..... 795, pars. 656, 611, 699
Hob nails, statutory provisions for ..... 212, pars. 161, 146, 174, 168
Hoe blades, forged, ground and painted, as metal articles ..... 237 *b*
Hog—
flesh of, prepared, is bacon ..... 344 *g*
hair of, not bristles ..... 588 *j*
waste, as manure ..... 746 *m*
statutory provisions for ..... 299, par. 249
Hogsheads, empty, statutory provisions for ..... 269, par. 204
Holiday, local and legal distinguished ..... 991 *b*
Hollow ware—
enameled kitchen utensils, not ..... 259 *c*
statutory provisions for ..... 201, pars. 150, 136, 163, 201
teapots, kettles, etc., not ..... 260 *n*

Holly cuttings—
as crude vegetable substances ..... 761 *d*
not for propagation ..... 312 *d*
Homatropine pure crystals, medicinal ..... 78 *p*
Hone stone—
articles for polishing, as nonenumerated articles ..... 853 *g*
as nonenumerated article ..... 854 *q*
not free as hones ..... 749 *h*
Hones, restricted to hones for sharpening tools, etc ..... 749 *g, h*
statutory provisions for ..... 749, pars. 574, 508, 608, 720
Honey, statutory provisions for ..... 309, pars. 247, 200, 278, 274
Hoods—
are wearing apparel ..... 533 *f*
fur, statutory provisions for ..... 618, pars. 432, 335, 451
straw, chip, etc., statutory provisions for ..... 582, par. 409; 583, par. 400
woolen knit, as hoods ..... 585 *k*
Hoofs, unmanufactured, statutory provisions for ..... 750, pars. 575, 509, 609, 512
Hooks—
and eyes, as japanned ware ..... 261 *e, g*
as metal articles ..... 258 *p*
imported separately ..... 222 *b*
statutory provisions for ..... 222, par. 180
and swivels, as parts of jewelry ..... 621 *b*
forged, not forgings ..... 258 *r*
Hoop—
iron, galvanized or coated, statutory provisions for ..... 178, pars. 132, 119, 143
manufacture defined ..... 175 *f*, 176 *a*
partly manufactured, statutory provisions for ..... 176, pars. 129, 140
statutory provisions for ..... 174, pars. 128, 116; 175, pars. 140, 154
steel, galvanized or coated, statutory provisions for ..... 178, pars. 132, 119, 143
in long coils, as hoop steel ..... 175 *b*
"not cut to lengths" ..... 176 *b*
statutory provisions for ..... 174, pars. 128, 116; 175, par. 140
Hop—
clotb, of jute yarn not cotton bagging ..... 452 *f*
extract, statutory provisions for ..... 309, par. 248
poles, statutory provisions for ..... 815, pars. 699, 673, 755, 722
roots for cultivation, statutory provisions for ..... 750, pars. 576, 510, 610, 720
waste, as a crude drug ..... 735 *m*
Hops, statutory provisions for ..... 309, pars. 248, 201, 279, 275
Horn—
buttons, statutory provisions for ..... 589, pars. 414, 317, 430
manufactures of, statutory provisions for ..... 647, pars. 449, 352, 460, 399
scraped smooth, etc., as manufactures of horn ..... 651 *o*
strips and tips, statutory provisions for ..... 750, pars. 577, 511, 611, 513
for knife handles are free ..... 750 *e*
polished, are free ..... 750 *a, f*
Horns—
and parts, unmanufactured, statutory provisions for ..... 750, pars. 577, 511, 611, 513
skull attached, held free ..... 750 c
Horse—
bandages, as manufactures of wool ..... 482 *b*, 483 c
blankets, dutiable as blankets ..... 493 *c, d, e*
hides, not dutiable ..... 800 *b*
leg bandages, not saddlery ..... 644 *h*
hair and cotton laces ..... 508 *b*
mattresses, as nonenumerated articles ..... 847 *m*
articles, not dutiable as woolen articles ..... 501 *m*, 507 *e*, 514 c
artificial, as nonenumerated articles ..... 854 *b b*
braids, as hair braids ..... 508 *d, e, f*
as similar to silk braids ..... 528 *e, f*, 529 *j*
dyed, as nonenumerated article ..... 748 *l*, 846 *b*
for violin bows, not parts of musical instruments ..... 748 *h, k*
hats, as similar to silk hats ..... 528 *g, h, l*
not similar to straw hats ..... 584 *d*
imitation. (*See* Artificial horsehair.)

Horse—Continued.
hair, unmanufactured, statutory provisions for ..... 748, pars. 571, 504, 604, 717
rakes, statutory provisions for ..... 680, pars. 460, 591
shoe calks, as manufactured articles of steel ..... 184 *g*
nail blanks as metal articles ..... 251 *l*
not horseshoe nails ..... 212 *f*
plates as nail rods ..... 188 *d*
nails, statutory provisions for ..... 212, pars. 161, 146, 174, 168
shoes, wrought iron or steel, statutory provisions for ..... 213, pars. 163, 148, 176, 162
Horses—
as household effects ..... 719 *i*, *j*, 720 *d*, *f*
for breeding, sale of ..... 691 *a*, *e*
foreign, dutiable on reimportation ..... 299 *c*
ponies are dutiable as ..... 299 *b*
Sandow's exhibition, not household effects ..... 720 *e*
statutory provisions for ..... 299, para. 220, 247
straying across boundary, statutory provisions for ..... 689, par. 473; 690, par. 373
Hose—
bicycle, footless, not stockings ..... 398 *b*
cotton, etc., statutory provisions for ..... 405, pars. 317, 261, 352, 222; 406, para. 318, 262, 353, 323
hydraulic, of cotton, as countable cotton cloth ..... 389 *f*
statutory provisions for ..... 428, pars. 335, 273½, 368
(*See* Hosiery.)
Hosiery—
a general term under early acts ..... 405 *e*, 406 *b*, *c*
apportionment of packing charges ..... 407 *h*, 1038 c, 1044 *e*
classification based on value ..... 408 *b*
clocked or stitched, not embroidered ..... 407 *a*, *b*, *c*
embroidered, as embroidered wearing apparel ..... 407 *d*, *g*
fashioned by cutting and sewing ..... 405 *b*, *d*
held to be a commercial designation ..... 506 *c*
in any degree fashioned, etc ..... 407 *e*
silk-clocked cotton, as embroidered wearing apparel ..... 449 *d*
as hosiery ..... 408 *c*, *d*
more specific than "manufactures of" ..... 408 *f*
the feet only fashioned, as fashioned ..... 408 *a*
wool and worsted ..... 491 *e*, *f*, *g*
woolen knit, as knit wearing apparel ..... 502 *j*, *k*
(See specific articles of hosiery.)
Hospital—
cotton cloth for, not free ..... 781 *d*
india rubber sheeting for, not free ..... 782 *a*
is not solely for educational purposes ..... 778 *b*, *c*, *d*, 779 c, 780 *g*, *h*, 781 *m*
Household effects—
definition of 719
of person dying abroad ..... 720 *b*
statutory provisions for ..... 718, pars. 504, 414, 515, 662
used abroad by other than importer ..... 719 *h*, 720 *g*
year's use not continuous ..... 719 *c*, *e*
Hubs—
for wheels, blocks for ..... 268 *e*
statutory provisions for ..... 267, para. 200, 679; 268, pars. 223, 222
term includes only wooden hubs ..... 268 *f*
Huckabacks, statutory provisions for ..... 460, par. 334
Human hair—
cleaned and curled, not manufactures of ..... 617 *h*
statutory provisions for ..... 617, para. 429, 332, 447, 447
manufactured, statutory provisions for ..... 655, par. 444
manufactures of, statutory provisions for ..... 654, par. 450, 353, 461
raw, uncleaned and not drawn, statutory provisions for ..... 748, para. 571, 504, 604, 444
Hunting knives. (*See* Knives; Pocketknives.)
Hyacinths, statutory provisions for ..... 310, par. 251
Hydrastine-hydrochlorate, alcoholic ..... 79 *l*
Hydrate—
of potash. (*See* Potash.)
of soda. (*See* Soda.)
Hydrated oxide of iron, as a chemical compound ..... 32 *c*

Hydraulic--
cement. (*See* Cement.)
hose, cotton, as countable cotton cloth ..... 389 *f*
statutory provisions for ..... 428, pars. 335, 273½, 368
Hydriodate of potash. (*See* Potash.)
Hydrochinon—
a coal-tar preparation ..... 42 *c*
pure, impure ..... 81 *e*
Hydrochlorate or muriate of cocaine ..... 32 *d*
Hydrochloric acid, statutory provisions for ..... 686, par. 464
Hydrographic charts, statutory provisions for ..... 713, pars. 501, 410
Hydrometers—
as manufactures of glass ..... 148 *b*
not chemical glassware ..... 152 *f*
Hydroquinone, a coal-tar preparation ..... 46 *b*
Hyoscamine sulphate, alcoholic ..... 78 *m*
Hyoscyamine pure amorph., medicinal ..... 78 *p*
Hyoscyamus, extract of, nonalcoholic ..... 84 *d*
Hypnol, a coal-tar preparation ..... 45 *a*
Hypodermic needles, as manufactures of steel ..... 253 *m*
Hyposulphate of soda. (*See* Soda.)

I.

Ice—
statutory provisions for ..... 750, pars. 578, 512, 612, 723
wool shawls not manufactures of wool ..... 485 *e*
squares, Angora, as shawls ..... 503 *a*
Iceland moss, statutory provisions for ..... 90, par. 69
Ichthyol—
ammonium ichthyol-sulfonate, free as ..... 27 *l*
lithyol, not free as ..... 82 *e*
oil, statutory provisions for ..... 766, par. 626
Icina as chocolate ..... 350 *b*
Illuminators as cut-glass articles ..... 130 *g*
Imitation—
agate cameos as manufactures of glass ..... 144 *b*
and genuine having same commercial designation ..... 69 *c*
coral as imitation precious stones ..... 628 *i*
diamond dust, silica, and lime ..... 732 *c*
jet and metal buttons as manufactures of glass ..... 150 *h*
jet not jet ..... 150 *h*
jet ornaments as manufactures of glass ..... 149 *k*, *l*
jewels on posts as manufactures of paste ..... 149 *a*
lace. (*See* Lace.)
mineral waters. (*See* Mineral waters.)
onyx keystones as manufactures of glass ..... 146 *f*
lettered ..... 628 *c*
parchment paper as paper n. s. p. f ..... 562 *e*, *l*
pearls as imitation precious stones ..... 629 *k*, 631 *a*, *c*, *j*, 632 *i*
as manufactures of glass ..... 143 *d*
drilled, as beads ..... 580 *h*
on posts ..... 619 *f*, 629 *k*, 631 *c*
strung, as manufactures of paste ..... 580 *e*, 623 *f*
precious stones, cut or engraved, as manufactures of paste ..... 145 *o*
decorated (1894) ..... 631 *h*
decoration means superadded process ..... 627 *b*, *g*, 628 *a*
dimensions, meaning of ..... 628 *g*
drilled, as beads ..... 578 *a*, *l*, 632 *j*
not beads ..... 627 *h*, 629 *d*
exceeding 1 inch ..... 627 *i*
eyes made of paste, not ..... 627 *l*
in metal sockets as manufactures of paste ..... 149 *b*
incrusted stones as ..... 627 *f*, 629 *b*, 630 *o*, 631 *j*
metal back ..... 631 *i*
mounted on wire posts ..... 153 *k*, 629 *k*
multicolored articles as ..... 628 *g*
not limited to jewelry purposes ..... 627 *i*, 630 *k*
not resembling any real stone ..... 627 *f*, 628 *g*, 629 *b*, 630 *b*

Imitation—Continued.
precious stones, over 1 inch as manufactures of paste ..... 147 *a*
set in metal ..... 153 *j*, 621 *f*
set or mounted, as manufactures of glass ..... 145 *h*
statutory provisions for ..... 626, pars. 435, 338, 454
superadded decoration ..... 627 *b*, *g*, 628 *a*
rock crystal as glass, painted ..... 125 *a*
as imitation precions stones ..... 629 *j*
lenses not dutiable as lenses ..... 140, *a*, *b*
painted ..... 627 *g*, 629 *c*
silk. (*See* Artificial silk.)
Immediate transportation—
entry, value in not binding ..... 928 *c*
goods, carrier's lien for freight ..... 1087 *a*, *b*, *c*, *d*, *e*
furnishing of copies of invoices ..... 1087 *f*
place of filing protest ..... 993 *c*, 1007 *c*
status when tariff law changed ..... 890 *a*, 891 *d*, 893 *e*
Immersion object glasses, as optical instruments ..... 142 *f*
Immigrants—
books, tools, etc., of, statutory provisions for ..... 786, par. 645; 787, pars. 596, 686, 815, 661
teams and vehicles of, statutory provisions for ..... 691, pars. 474, 374, 483; 695, par. 642
teams of, when free ..... 695 *d*, *e*
(*See* Emigrants.)
Immortelles, dried, as crude vegetable substances ..... 762 *i*
Imperial stone flies as manufactures of india rubber ..... 652 *k*
Importation when complete ..... 6 *e*, 10 *i*, 11 *a*, *b*, *c*, *d*, *e*, *f*, 594 *e*, *k*
Imported goods—
dredge boat without power of self-propulsion may be ..... 10 *f*
not entered not subject to attachment by State process ..... 10 *a*
scows are not ..... 10 *h*
steam dredge with scows, not ..... 10 *g*
submarine cable held to be, though not landed ..... 11 *h*
tackle, etc., of wrecked vessel not ..... 10 *c*
vessels are not ..... 10 *d*, *e*
when materials for international bridge as ..... 11 *i*
Imported merchandise is not imported until it actually arrives at a port of entry ..... 16 *f*, *g*
Importer, right of, to inspect custom-house records ..... 1132 *h*, *i*, *j*, 1133 *a*, *b*, *c*
Imports—
definition of duty on ..... 8 *e*
law uses term in commercial sense ..... 8 *h*
State law imposing tax on seller of, unconstitutional ..... 8 *l*
term does not refer to goods taken into one State from another ..... 9 *a*, *b*, *c*
limited to goods from foreign countries ..... 8 *f*, *i*
refers to merchandise solely, not to persons ..... 8 *j*
when goods lose their character as such ..... 9 *d*, *e*
when subject to State taxation ..... 9 *f*
Improvements, models of, statutory provisions for ..... 759, pars. 616, 557, 652, 743
Impurity as affecting classification ..... 76 *a*
In part of—
carpeting containing cotton ..... 512 *f*, *g*, *i*
does not mean an insignificant part of ..... 558 *f*
metal and chemical compound ..... 27 *j*
not so specific as in chief value of ..... 483 *l*, *m*, 488 *l*
shirts with knit cuffs are made in part on knitting machines ..... 408 *g*, *i*
when more specific than in chief value of ..... 579 *m*
"In the gum." (*See* Silk.)
In the piece—
bandannas, scarfs, and mufflers, as wearing apparel ..... 400 *j*
bibs, as wearing apparel ..... 399 *n*
cotton labels ..... 409 *g*, 410 *h*
curtains, as curtains ..... 448 *c*, *e*
handkerchief patterns, not handkerchiefs ..... 521 *c*
handkerchiefs, as handkerchiefs ..... 393 *i*, 523 *c*
labels, dutiable as labels ..... 409 *g*, 410 *h*
napkins, as woven fabrics ..... 458 *c*, *e*
regalia, not free as regalia ..... 793 *q*

In the piece—Continued.
ribbons, as ribbons ..... 526 *e*
scarfs, as wearing apparel ..... 527 *g*
shawls and scarfs, as wearing apparel ..... 550 *o*
shawls, as wearing apparel ..... 505 *o*
slipper patterns, not wearing apparel ..... 400 *i*
uppers, as pile fabrics ..... 404 *c*
trimmed netting, as wearing apparel ..... 525 *e*
trimmings, as trimmings ..... 508 *k*
veilings, as wearing apparel ..... 533 *o*
Incense lamps or burners, as metal articles ..... 239 *h*
Incrusted stones, as imitation precious stones ..... 627 *f*, 629 *b*, 630 *o*, 631 *j*
India rubber—
and silk braids, all as silk ..... 525 *d*, 526 *h*
as manufactures of silk ..... 653 *n*
cords as manufactures of india rubber ..... 652 *h*
articles, statutory provisions for ..... 647, par. 454
balloons are manufactures of india rubber ..... 654 *a*
not inflated are not toys ..... 606 *o*, 653 *m*, 654 *b*
bath sponges as manufactures of india rubber ..... 650 *a*
boots, statutory provisions for ..... 647, par. 455
braids containing ..... 432 *b*, *d*, 434 *c*, 437 *h*, 439 *a*
cement as nonenumerated article ..... 846 *f*
cotton articles in part of, statutory provisions for ..... 409, pars. 320, 263, 354; 431, pars. 339, 263, 354
crude, statutory provisions for ..... 750, pars. 579, 513, 613, 724
dolls and other figures ..... 599 *p*, 603 *h*
fabrics, goring, webbing, etc., not ..... 412 *a*, *b*, *c*, *e*
shoe goring as ..... 653 *o*
statutory provisions for ..... 647, par. 453
garments, in part of, statutory provisions for ..... 397, pars. 314, 349
manufactures of, statutory provisions for ..... 647, pars. 449, 352, 460
milk of, statutory provisions for ..... 750, pars. 579, 513, 613, 724
"or otherwise," meaning of ..... 410 *j*
scrap, assorted and ground, not manufactures of ..... 649 *h*
or refuse, statutory provisions for ..... 750, pars. 579, 513, 613, 724
shoes, old, as similar to crude rubber ..... 751 *e*, *f*
statutory provisions for ..... 647, par. 455
silk articles, containing, statutory provisions for ..... 523, pars. 389, 300, 412; 524, par. 390; 525, pars. 300, 413, 412; 534, pars. 391, 302
sponges ..... 91 *e*
substitute as nonenumerated article ..... 846 *d*, *e*
toys in chief value of ..... 598 *a*, 600 *p*
tubing not dutiable as artificial flowers ..... 613 *h*
not parts of artificial flowers ..... 650 *k*, 652 *n*
vulcanized, manufactures of, statutory provisions for ..... 654, pars. 450, 461
webbing, etc., in chief value of ..... 411 *b*, *f*, *g*, *k*, *l*
woolen articles containing, statutory provisions for ..... 482, par. 283; 506, pars. 371, 286, 398
Indian—
corn. (*See* Corn.)
madder, statutory provisions for ..... 755, pars. 604, 541, 689, 547
moccasins as leather shoes ..... 637 *k*
Indians—
effects of, quantity immaterial ..... 830 *a*
peltries and effects of, statutory provisions for ..... 830, par. 582; 674, sec. 2512
Indigo—
auxiliary, not dutiable as zinc in blocks ..... 235 *a*
carmined, statutory provisions for ..... 57, pars. 25, 514, 29, 22
extracts or paste of, statutory provisions for ..... 57, pars. 25, 514, 29, 22
statutory provisions for ..... 751, pars. 580, 514, 614, 587
white, as extract of indigo ..... 57 *h*
Individuals, publications of, statutory provisions for ..... 713, pars. 501, 410
Indurated fiber ware, statutory provisions for ..... 619, pars. 433, 353, 461
Inedible and edible, meaning of ..... 734 *a*, 736 *c*, *d*
Ingots—
for wheels and tires. (*See* Wheels; Tires.)
steel. (*See* Steel.)

Ingrain carpets, statutory provisions for..... 511, pars. 377, 292, 404, 374, 379, 293, 405, 375
Initials—
articles embroidered only with, not embroideries..... 446 *m*
cotton, as manufactures of cotton..... 419 *h*
embroidered on shirts makes them embroidered articles..... 437 *i*
on table linen..... 530 *j*, 532 *h*
table linen as embroidered articles..... 441 *a*, 442 *b*
handkerchiefs embroidered with not embroideries..... 393 *g*, 394 *g*, *h*, *m*
on linen not embroideries..... 464 *h*
paper as manufactures of paper..... 572 *a*
Injunction, allegation of unconstitutionality not ground for..... 1078 *i*
Ink—
aluminum and oil mixture, not..... 58 *b*
certain color held to be..... 58 *a*
extractor in wood not pencils..... 278 *i*, 677 *d*
powders, statutory provisions for..... 57, pars. 26, 21, 30, 456
stands, in chief value of metal..... 261 *m*
statutory provisions for..... 57, pars. 26, 21, 30, 456
Insects' eggs, statutory provisions for..... 736, pars. 549, 471, 561
Insertings—
as manufactures of silk..... 538 *h*, *i*, 539 *b*, 540 *q*
cotton, etc., statutory provisions for..... 431, pars. 339, 276, 373, 325, 337
held not to be lace..... 530 *f*
silk, statutory provisions for..... 524, par. 390
woolen, statutory provisions for..... 506, par. 371
Insolvency, priority of debts due the United States..... 1135 *e*, *et seq*,
Inspissated ox gall as medicinal preparation..... 83 *d*
Institutions—
apparatus, etc., for, statutory provisions for..... 777, par. 638; 778 pars. 585, 677, 759
books, etc., for, statutory provisions for..... 716, pars. 503, 413; 717, pars. 615, 660
educational, free entry of goods for..... 779 *e*
State and municipal boards..... 779 *h*, 780 *d*, *e*
not yet organized, articles for..... 782 *h*
Instruments, musical. (*See* Musical instruments.)
philosophical, articles held not to be..... 784 (*e*) to (*r*), 785 (*a*) to (*j*)
Oelschlaeger case..... 784 *c*, *d*
statutory provisions for..... 777, par. 638; 778, pars. 585, 677, 769, 475
scientific, statutory provisions for..... 777, par. 638; 778, pars. 585, 677, 759
Insulators, glazed porcelain, as plain..... 108 *i*
Insurrection distinguished from war..... 17 *d*
Integuments, animal, statutory provisions for..... 710, pars. 496, 403, 507, 655
Intent—
as an element in illegal entry of goods..... 1093 *a*, *b*, *e*, *f*, *g*, 1094 *b*, *d*
immaterial in classifying goods for duty..... 251 *i*
of Congress interpreted..... 256 *p*
to defraud, when not essential to offense..... 917 *b*, *c*, 922 *h*, 924 *a*
Interest—
actions for duties..... 1152 (*b*) to (*l*)
for unpaid duties..... 1135 *d*
under Customs Administrative Act..... 1032 *a*, *c*, *f*
as part of market value..... 614 *j*, 615 *b*, 942 *e*
Internal-revenue tax, foreign, part of market value..... 929 *f*, *g*, *h*, 930 *a*, 941 *a*
Inventions, models of, statutory provisions for..... 759, pars. 616, 657, 652, 743
Invoice—
additions noted on, equivalent to noting on entry..... 922 *a*, 925 *k*, 927 *b*, *i*
bill of sale is not..... 943 *a*
bond for production of certified, statutory provisions for..... 912, sec. 4
consular and pro forma, differing values in..... 930 *b*, *c*, *d*, *e*, *f*
separate shipments..... 918 *d*
corrected, benefit of, denied to importer..... 1040 *f*
importer may have benefit of..... 916 *b*, *c*, 924 *e*, 927 *g*, 930 *b*, *c*, *d*, *e*, *f*, 936 *g*, 961 *i*, 962 *a*
currency of, statutory requirements..... 912, sec. 2
declarations on, statutory provisions for..... 912, sec. 3
definition of..... 917 *d*
entry on imperfect estoppel..... 1040 *f*
failure to make, in proper currency..... 915 *a*
fee for legalizing, nondutiable charge..... 1038 *m*
forms of declarations required, statutory provisions for..... 913, sec. 5

Invoice—Continued.
none required for personal effects, statutory provisions for ..... 912, sec. 4
penalty for false declarations in, statutory provisions for ..... 915, sec. 6
production of, to consular officer, statutory provisions for ..... 912, sec. 3
pro forma, additional duty for undervaluation ..... 923 *f*
clerical error ..... 925 *h*
consular currency certificate ..... 930 *b*
statutory provisions for ..... 918, par. 7
storage charges on merchandise ..... 1061 *d*, *f*, 1062 *f*
required on entry of all goods ..... 917 *e*, *f*, *g*
statutory provisions for ..... 912, sec. 4
statements in, as admissions ..... 915 *c*, *d*, *h*, 916 *a*, *d*, *e*, *f*, 918 *a*
to be signed by owner or shipper, statutory provisions for ..... 912, sec. 2
to contain description of goods, statutory provisions for ..... 912, sec. 2
value. (*See* Value.)
Iodate of potash. (*See* Potash.)
Iodide of potash. (*See* Potash.)
Iodine—
crude, statutory provisions for ..... 752, pars. 581, 515, 615, 538
resublimed, statutory provisions for ..... 58, pars. 27, 515, 31, 23
Iodoform, statutory provisions for ..... 58, pars. 28, 22, 32, 108
Ipecac, statutory provisions for ..... 752, pars. 582, 516, 616, 514
Iraldeine, an alcoholic compound ..... 23 *j*
Iridium, statutory provisions for ..... 752, pars. 583, 517, 617, 614
Iris, as bulbous roots ..... 796 *p*, *q*
Iron—
and nickel sheets, as manufactures of metal ..... 178 *a*, *b*
band, galvanized or coated, statutory provisions for ..... 178, pars. 132, 119, 143
partly manufactured, statutory provisions for ..... 176, pars. 129, 140
statutory provisions for ..... 174, pars. 128, 116; 175, pars. 140, 154
bar, statutory provisions for ..... 169, pars. 123, 112, 135, 148
bars and shapes, rolled, statutory provisions for ..... 170, pars. 124, 111, 136, 150
bars or rods, cold rolled, hammered, etc., additional duty on, statutory provisions for .. 196, pars. 141, 152, 177
boiler or other plate, statutory provisions for ..... 172, pars. 126, 114, 138; 173, par. 151
castings, finished propeller, not ..... 254 *g*
machined, as metal articles ..... 242 *i*
statutory provisions for ..... 200, pars. 148, 134, 161, 157
(*See* Castings, iron.)
chains, old, worn-out, not free as junk ..... 753 *e*
charcoal bars, as charcoal iron ..... 169 *d*, 170 *c*, 171 *a*
plate iron, as plate iron ..... 173 *a*
statutory provisions for ..... 170, pars. 124, 111, 136, 150
chromate of, statutory provisions for ..... 724, pars. 520, 438, 132, 214
clippings from plate, as scrap ..... 169 *c*
flats, statutory provisions for ..... 169, pars. 123, 112, 135, 148
forgings, statutory provisions for ..... 173, pars. 127, 126, 115, 153, 139; 174, pars. 163, 167
frame, of beams, as manufactures of iron ..... 258 *g*
hooks, forged, held not forgings ..... 258 *r*
hoop, galvanized or coated, statutory provisions for ..... 178, pars. 132, 119, 143
partly manufactured, statutory provisions for ..... 176, pars. 129, 140
statutory provisions for ..... 174, pars. 128, 116; 175, pars. 140, 154
when it becomes manufactured ..... 175 *f*, 176 *a*
hydrated oxide of, a chemical compound ..... 32 *c*
kentledge, statutory provisions for ..... 167, pars. 122, 110, 134, 145
lumps or slivers of, as scrap ..... 168 *k*
malleable castings. (*See* Castings.)
manganese and tin alloys, as metal unwrought ..... 468 *j*, 226 *c*, 240 *g*
manufactures of, n. s. p. f., statutory provisions for ..... 235, pars. 193, 215, 216
muck bars, as bar iron ..... 170 *a*
ore, moisture in, statutory provisions for ..... 166, par. 121; 167, par. 133
ore, of commerce is not dry ..... 167 *h*
ore, statutory provisions for ..... 166, pars. 121, 109½; 167, pars. 133, 144
oxide of, as crude pigment ..... 71 *a*
pig, statutory provisions for ..... 167, pars. 122, 110, 134, 145
pipe boxes (act of 1867) ..... 204 *a*
plates, pickled or cleaned, etc., statutory provisions for ..... 179, pars. 133, 120, 144, 152
pyrites, dross or residuum from, statutory provisions for ..... 166, pars. 121, 109½; 167, pars. 133, 144

Iron—Continued.
round, in coils, statutory provisions for ..... 170, pars. 124, 111, 136, 150
pieces as bar iron ..... 170 *b*
statutory provisions for ..... 169, pars. 123, 112, 135, 148
rust or discoloration, no allowance in duties for, statutory provisions for ..... 194, pars. 138, 125, 149, 184
sand, as manufactures of iron ..... 242 *d*, 244 *c*
not steel ..... 185 *b*
scrap, statutory provisions for ..... 167, pars. 122, 110, 134, 145
scroll, galvanized or coated, statutory provisions for ..... 178, pars. 132, 119, 143
statutory provisions for ..... 174, pars, 128, 116; 175, pars. 140, 154
sheet, plate, hoop, band, or scroll, articles manufactured from, minimum rate of duty, statutory provisions for ..... 195, pars. 140, 121, 151
sheets, common or black, statutory provisions for ..... 177, pars. 131, 118, 142, 151
corrugated or crimped, statutory provisions for ..... 177, pars. 131, 118, 142, 153
gauge for measuring ..... 177 *b*
or plates, coated with other metals, statutory provisions for ..... 178, pars. 132, 119, 143, 151
tin or lead, statutory provisions for ..... 179, pars. 134, 121; 180, pars. 143, 145, 153
galvanized, statutory provisions for ..... 178, pars. 132, 119, 143, 151
perforated, as manufactures of iron ..... 251 *n*
over 3 cents per pound ..... 178 *e*
pickled or clean, etc., statutory provisions for ..... 179, pars. 133, 120, 144, 152
polished, planished, or glanced, statutory provisions for ..... 179, pars. 133, 120, 144, 152
showcards, lithographed, not printed matter ..... 260 *j*, *k*
skelp, statutory provisions for ..... 172, pars. 126, 114, 138; 173, par. 151; 177, pars. 131, 118, 142
slabs, statutory provisions for ..... 170, pars. 124, 111, 136, 148
spiegeleisen, statutory provisions for ..... 167, pars. 122, 110, 134, 145
square, statutory provisions for ..... 169, pars. 123, 112, 135, 148
strips, plates, or sheets, better than cold-rolled, smoothed only, additional duty on, statutory provisions for ..... 196, pars. 141, 152
structural, statutory provisions for ..... 171, pars. 125, 113, 137; 172, par. 178
sulphate of, statutory provisions for ..... 50, pars. 19, 455, 23, 52
sulphuret of, statutory provisions for ..... 805, pars. 674, 642, 727, 133, 144
thimble skeins (act of 1867) ..... 204 *a*
ties for cotton, painted, etc., as manufactures of iron ..... 261 *i*, *j*, *k*
wrought-iron bowls, as forgings ..... 174 *c*
statutory provisions for ..... 173, pars. 126, 153; 174, par. 163
steamer shaft, as shafting ..... 186 *i*
Irish moss, as sea moss ..... 91 *c*
Isinglass—
fish sounds as ..... 56 *e*, 711 *c*
not as ..... 56 *f*
from fish bladders, as isinglass ..... 57 *g*
Japanese, not dutiable as isinglass ..... 841 *c*
or agar-agar, dutiable as isinglass by similitude ..... 56 *g*
statutory provisions for ..... 55, pars. 23, 19; 56, pars. 27, 6
Isle of Pines part of Cuba and foreign territory ..... 18 *i*
Istle fiber, statutory provisions for ..... 743, pars. 566, 497, 592
Istrian stone as marble ..... 158 *a*, *j*
Italian cloths, statutory provisions for ..... 494, pars. 368, 394, 369, 283, 395; 495, par. 365
Ivory—
black, statutory provisions for ..... 65, pars. 47, 40, 52, 88
blocks, when manufactures of ivory ..... 659 *i*, *j*, *k*, 661 *o*, *p*, 662 *a*, *b*
buttons, statutory provisions for ..... 590, pars. 414, 317, 430
hippopotamus teeth as ..... 655 *j*
logs held free of duty ..... 752 *a*
manufactures of, statutory provisions for ..... 654, pars. 450, 354, 462; 655, par. 399
miniatures as paintings ..... 673 *f*
pieces, as waste ..... 684 *j*
sawed for purpose of selection not free ..... 752 *c*, *e*
scales for piano keys as manufactures of ivory ..... 663 *f*
slabs as manufactures of ivory ..... 659 *h*
statutory provisions for ..... 752, pars. 519, 618, 726
tint earthenware, as white ..... 104 *c*
tusks, statutory provisions for ..... 752, par. 584
vegetable, statutory provisions for ..... 752, pars. 584, 519, 618, 726

J.

Jackets, woolen, statutory provisions for ..... 499, par. 285; 500, pars. 397, 367
Jacquard—
designs, statutory provisions for ..... 561, par. 402
figured goods, definition of ..... 537 *h*
necktie silk as ..... 535 *d*
statutory provisions for ..... 534, par. 391
striped fabric as ..... 537 *a*
swivel-figured goods not ..... 536 *l*
what are filling threads ..... 535 *d, j*
goods, colors in the filling ..... 620 *f*, 535 *j*
swivel-figured goods not ..... 520 *d, e, f*
loom, goods made on, are Jacquard goods ..... 537 *h*
needles, dutiable as needles ..... 214 *n*
sateen as countable cotton cloth ..... 386 *m*, 387 *g*
Jade—
articles as articles of mineral substances ..... 110 *c*
ornaments not precious stones ..... 626 *k*
Jalap, statutory provisions for ..... 752, par. 585; 753, pars. 620, 619, 539
Jams—
and marmalades not dutiable as whole fruits ..... 330 *f*, 338 *d*
dutiable as fruits preserved in own juices or sugar ..... 333 *h*, 335 *f*
Japan. (*See* Varnishes.)
Japanese—
handmade paper for etchings ..... 563 *g*
lucky stones as imitation precious stones ..... 144 *c*
pearls as pearls, natural state ..... 633 *d*
rugs, handmade, as oriental ..... 511 *b*
sake. (*See* Sake.)
Japanned—
leather, statutory provisions for ..... 635, par. 438; 636, pars. 341, 466
ware, corset clasps not ..... 258 *b*
hairpins as ..... 261 *f*
hooks and eyes ..... 261 *e, g*
statutory provisions for ..... 235, par. 457
Jars—
filled glass, less than a pint ..... 119 *e*
glass, as bottle glassware ..... 117 *f*
not bottle glassware ..... 120 *b, k, l*
ground stoppers ..... 116 *h*
not dutiable as coverings ..... 117 *f*
plain glass, statutory provisions for ..... 114, par. 99; 115, pars. 133, 134
Jasmine oil; statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 570
Jasper, as precious stones ..... 627 *k*
manufactures of, statutory provisions for ..... 160 par. 116
Jatropha nuts as drugs ..... 734 *c*
Jedburgh rugs. (*See* Traveling rugs.)
Jellies. (*See* Fruits.)
statutory provisions for ..... 331, pars. 263, 218, 303, 302
Jet—
buckles, so called, as manufactures of glass ..... 146 *b*
imitation, buttons of, as manufactures of glass ..... 150 *h*
not imitation precious stones ..... 628 *f*
imitations of, statutory provisions for ..... 160, par. 458
manufactures of, statutory provisions for ..... 160, pars. 115, 351, 459, 458
trimmings, so called, as manufactures of glass ..... 153 *n*, 154 *a*
unmanufactured, statutory provisions for ..... 753, pars. 586, 521, 620, 727
Jewelry—
a commercial designation ..... 626 *f*
articles of utility not ..... 622 *b*
definition of, statutory provisions for ..... 619, par. 452
doll, as toys ..... 597 *e*
mariners' compasses as ..... 620 *d*
parts of, statutory provisions for ..... 619, par. 434
silk vest chains, not ..... 543 *l*
statutory provisions for ..... 619, pars. 434, 336, 452, 459
unfinished, statutory provisions for ..... 619, par. 434
watches worn upon coat lapels are not ..... 233 *j*

Jewels—
compass, as manufactures ..... 160 *c*
etc., sapphires as precious stones ..... 627 *a, n*
watch and clock. (*See* Watch jewels; Clock jewels.)
Jew's-harps as toys ..... 597 *g*, 602 *a*
Joinville scarfs as wearing apparel ..... 532 *p*
Joists, iron or steel, statutory provisions for ..... 171, pars. 125, 113, 137, 178; 172, par. 178
Jonquils, statutory provisions for ..... 310, par. 251
Joss—
house fittings not regalia ..... 793 *h*
stick or joss-light, statutory provisions for ..... 753, pars. 587, 522, 621, 728
Judicial notice—
articles suitable for toys ..... 1029 *a*
of facts of natural history ..... 471 *i*
taken of laws, Executive proclamations, etc ..... 19 *h*
Judgments obtained by agent in name of importer ..... 1138 *j*
Jug, earthenware vessel over 8 gallons, not ..... 365 *c*
Juglandrium oil, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 571
Juice. (See specific juices.)
Julep straws as straw ..... 318 *c*
Juniper—
berry extract as alcoholic medicinal ..... 79 *n*
extract as nonenumerated article ..... 844 *k*, 846 *i*
oil from juniper wood is free ..... 770 *g*
statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 572
Junk—
old bottles not ..... 116 *c*
old, statutory provisions for ..... 753, pars. 588, 523, 622, 729
Jurisdiction—
legally attached can not be surrendered ..... 1003 *i*
place where smuggled goods found, determines ..... 1091 *e*
(*See* Board of General Appraisers; Courts.)
Jute—
bagging held to be waste ..... 455 *d*
bags, colored design, as manufactures of vegetable fiber ..... 461 *h*
statutory provisions for ..... 453, par. 343; 454, par. 342
striped, as manufactures of vegetable fiber ..... 461 *b, g*
twilled fabric, as manufactures of vegetable fiber ..... 462 *a, d*
burlaps, twilled effect, as manufactures of vegetable fiber ..... 461 *e*
butts, statutory provisions for ..... 743, pars. 566, 497, 594; 744, par. 332
card waste as paper stock ..... 774 *j*
not free as paper stock ..... 683 *c*
carpetings, Japanese rugs as ..... 404 *f*
carpets and carpeting, statutory provisions for ..... 427, pars. 334, 269, 363, 377
rugs not pile fabrics ..... 428 *h, e*
cloth, single warp as padding ..... 467 *a*
fabrics as paddings, not burlaps ..... 467 *d*
definition of twilled ..... 462 *d*
known as buckram ..... 451 *f*
meaning of "plain woven" ..... 451 *d, e*, 452 *a, b*
plain woven, as burlaps ..... 453 *e*
statutory provisions for ..... 451 par. 341
twilled fabrics defined ..... 454 *c, d*
fiber as not dressed or manufactured ..... 744 *c*
manufactures of, statutory provisions for ..... 460, pars. 277, 374, 334, 351
mats, statutory provisions for ..... 427, par. 334
rugs, statutory provisions for ..... 427, par. 334
scrims dutiable as burlaps ..... 453 *b*
statutory provisions for ..... 743, pars. 566, 497, 593; 744, par. 333
subjected to breaking, retting, and scutching ..... 744 *b*
waste, statutory provisions for ..... 773, par. 632
when paper stock ..... 774 *b, c, d, n*
webbing as webbing of vegetable fiber ..... 411 *a*
yarn refuse as waste ..... 685 *a*
yarns, statutory provisions for ..... 424, pars. 328, 267, 361, 335
(See specific articles.)

K.

Kainite, statutory provisions for ..... 753, pars. 591, 526, 625, 616
Kangaroo skins, statutory provisions for ..... 635, par. 438; 636, pars. 341, 456
Kaolin, statutory provisions for ..... 98, pars. 93, 82, 98; 99, par. 98
Kefin seed as a nonenumerated article ..... 846 *k*
Keg, meaning of ..... 338 *j*
Kelp, statutory provisions for ..... 753, pars. 589, 524, 623, 540
Kentia—
  seed. (*See* Seeds.)
  seeds as palm nuts ..... 765 *g*, *i*
Kentledge. (*See* Iron.)
Kernels—
  apricot, as crude drugs ..... 733 *f*, 735 *p*
    as nuts ..... 344 *e*
  palm-nut, statutory provisions for ..... 765, pars. 622, 491, 586, 753
  peach, as crude drugs ..... 343 *d*, 733 *f*, 735 *a*
Key chains not jewelry nor manufactures of metal ..... 201 *c*, *d*
Keys—
  for sardine boxes as metal articles ..... 252 *a*
  watch, not parts of watches ..... 256 *i*
Keystones—
  agate and onyx, and imitations of ..... 627 *m*, 628 *b*
    or onyx not parts of jewelry ..... 621 *r*
  onyx, as jewelry ..... 620 *h*
Kid—
  shoes as leather shoes ..... 638 *o*
  skins, dressed and finished, statutory provisions for ..... 635, par. 438; 636, pars. 341, 456
Kieserite, statutory provisions for ..... 753, pars. 590, 525, 624, 615
Kindergarten needles not classifiable as needles ..... 214 *b*, 237 *f*
Kindling wood, statutory provisions for ..... 265, par. 197
Kip butts as tanned calfskins ..... 637 *h*
Kipp's gas generator as chemical glassware ..... 129 *n*
Kirschwasser, statutory provisions for ..... 359, pars. 292, 240; 360, pars. 332, 313
Kislin bottles as decorated earthenware ..... 109 *j*
Kites as toys ..... 604 *g*
Kittool fiber—
  combed, as a nonenumerated article ..... 846 *j*
  not free ..... 744 *o*
Kneecaps as saddlery ..... 645 *a*
Knees, boat, dutiable as blocks ..... 268 *g*
Knife—
  blades and springs dutiable at same rate as finished knives ..... 205 *a*, *c*
  handles in two pieces not solid handles ..... 208 *d*
    scales for, not parts of knives ..... 655 *f*, *g*
Knit—
  articles, finished, are not knit fabrics ..... 504 *g*, *h*, *i*
  fabrics, woolen. (*See* Woolen.)
  gloves as knit goods are not wearing apparel ..... 505 *a*
  goods, cotton. (See specific articles.)
  silk, statutory provisions for ..... 524, par. 390; 521, pars. 301, 413
  head coverings not bonnets ..... 505 *g*, *h*, *i*
  includes articles cut from a knit fabric ..... 502 *o*
  shawls not imitation lace ..... 436 *c*
  shirts, silk and wool, as silk wearing apparel ..... 533 *l*
  wool wearing apparel, statutory provisions for ..... 499, pars. 370, 285
  woolen articles as knit wearing apparel ..... 502 *h*, *i*, *j*, *k*, *l*, *m*, *n*, *o*
Knitting—
  machine needles. (*See* Needles.)
  needles. (*See* Needles.)
Knives—
  and forks, carving, not over $4 per dozen ..... 208 *f*
    fish servers as ..... 208 *e*
    fruit, are not toys ..... 208 *l*
    small table, not toys ..... 208 *i*
    when toys ..... 602 *n*, 604 *h*, *i*
  artists', statutory provisions for ..... 207, pars. 155, 140, 167

Knives—Continued.
blades of, statutory provisions for ..... 204, pars. 153, 138
bone or horn handle, lock-back, not hunting knives ..... 205 *h, i*
bowie, are hunting knives ..... 208 *a*, 209 *b*
bread, statutory provisions for ..... 207, pars. 155, 140, 167
budding, statutory provisions for ..... 204, par. 153
butchers', heavy cleavers as ..... 254 *q*
statutory provisions for ..... 207, pars. 155, 140, 167
butter, statutory provisions for ..... 207, pars. 155, 140, 167
camping, some pocketknives and some not ..... 208 *b*
carving, ham slicers as ..... 208 *g*
knives, forks, and steels, statutory provisions for ..... 207, pars. 155, 140, 167
cheese, statutory provisions for 207, 155, 140, 167
clasp, statutory provisions for ..... 204, par. 153
cooks' and kitchen, distinction between ..... 209 *a*
certain knives held to be ..... 209 *d*
chopping, or cleavers ..... 209 *c*
knives, forks, and steels, statutory provisions for ..... 207, pars. 155, 140, 167
fiddlers', are penknives ..... 206 *b*
for watch charms not jewelry ..... 206 *m*
forks and spoons in silk-lined chest separately dutiable ..... 208 *h*
fruit, more specific than table knives ..... 208 *j*
statutory provisions for ..... 207, pars. 155, 140, 167
handles, statutory provisions for ..... 204, pars. 153, 138
of horn, etc., statutory provisions for ..... 207, pars. 155, 167
hunting, statutory provisions for ..... 207, pars. 155, 140, 167
Swedish hunting knives ..... 208 *m*
kitchen, statutory provisions for ..... 207, pars 155, 140, 167
manicure, statutory provisions for ..... 204, par. 153
painters', statutory provisions for ..... 207, pars. 155, 140, 167
palette, spatulas not ..... 208 *n*
statutory provisions for ..... 207, pars. 155, 140, 167
partly manufactured dutiable as knives and not as parts ..... 205 *e*
parts of, statutory provisions for ..... 204, pars. 153, 138, 165
pen, statutory provisions for ..... 204, pars. 153, 138, 165; 205, par. 207
plumbers', statutory provisions for ..... 207, pars. 155, 140, 167
pocket, statutory provisions for ..... 204, pars. 153, 138, 165; 205, par. 267
pruning, statutory provisions for ..... 204, par. 153
(*See also*, Pocketknives.)
shoe, statutory provisions for ..... 207, par. 155
stag handle, are knives with deerhorn handles ..... 208 *c*
table, statutory provisions for ..... 207, pars. 155, 140, 167
vegetable, statutory provisions for ..... 207, pars. 155, 140, 167
Koch flasks as bottles ..... 117 *c*
Kochi ware, single-color glaze ..... 109 *b*
Knots, metal, statutory provisions for ..... 219, par. 427
Kryofin, alcoholic medicinal ..... 77 *g*
Kryolith. (*See* Cryolite; Synthetic.)
Kryptol as carbon article ..... 112 *b*
Kuskus root fans as fans ..... 617 *d*
manufactures of grass ..... 648 a, 653 a
Kyanite, statutory provisions for ..... 753, pars. 591, 526, 625, 616

L.

Label cloth as a manufacture of cotton ..... 417 *a*
Labels—
as manufactures of cotton ..... 418 a
cigar, statutory provisions for ..... 553, par. 400; 554, par. 308
cotton embroidered with fancy initials ..... 436 a
not embroideries ..... 420 *o*
etc., statutory provisions for ..... 409, par. 320
in the piece, dutiable as labels ..... 409 *g*, 410 *h*
printed cotton, not printed matter ..... 416 *q*
small paper, as printed matter ..... 565 *l*
Lac—
dye, statutory provisions for ..... 753, pars. 592, 527; 754, pars. 626, 541
spirits, statutory provisions for ..... 754, pars. 593, 528, 627, 542

Lace—
articles, cotton, flax, etc., statutory provisions for ..... 431, pars. 339, 276, 373, 325, 337
how produced ..... 433 *j*
in imitation of, not a trade term ..... 438 *c*
not confined to articles made from piece lace ..... 438 *e*, 443 *i*, 450 *g*
not dutiable as laces ..... 540 *f*, *k*, *l*, 541 *b*, *i*
of, dutiable as laces ..... 449 *p*
silk, statutory provisions for ..... 524, par. 390; 525, par. 301
wholly or in part of, statutory provisions for ..... 431, pars. 339, 276, 373
woolen, statutory provisions for ..... 506, par. 371
beaded lace goods not included in ..... 581 *f*, *g*
statutory provisions for ..... 577, par. 408
bed sets, statutory provisions for ..... 431, par. 339; 450, par. 340
belts as wearing apparel ..... 399 *l*
braids as braids not laces ..... 444 *l*
collars, etc., as lace wearing apparel ..... 438 *d*, *e*
as collars, not lace articles ..... 430 *h*
corsets trimmed with, as lace wearing apparel ..... 398 *e*, 399 *i*
cotton and flax combination ..... 440 *i*
articles dutiable as (1890) ..... 444 *c*, *d*, *n*, *o*
flax, etc., statutory provisions for ..... 431, pars. 339, 276, 373, 325, 337
curtains. (*See* Lace window curtains.)
distinguished from woven goods ..... 541 *g*
distinguishing characteristic of ..... 444 *a*, *b*
flax and cotton, not dutiable as linen lace ..... 466 *o*
flax or linen, statutory provisions for ..... 431, pars. 339, 276, 373, 337
flouncings, statutory provisions for ..... 431, par. 339
handkerchiefs, hemstitched ..... 439 *g*
statutory provisions for ..... 431, par. 339
hexagonal mesh characteristic of ..... 541 *g*
imitation, articles wholly or in part of, statutory provisions for ..... 431, par. 339
includes netting and veiling ..... 531 *m*, 532 *a*, *b*
insertings, statutory provisions for ..... 431, par. 339
metal, bearing glass beads ..... 222 *a*
napkins, wholly or in part of, statutory provisions for ..... 431, par. 339
neckwear, as lace wearing apparel ..... 438 *d*, *e*
not a commercial designation ..... 531 *m*
Nottingham, articles in part of ..... 451 *a*, *b*, *c*
partly finished, dutiable as lace ..... 531 *j*
pillow shams, statutory provisions for ..... 431, par. 339
silk and wool, silk chief value, as in part of wool ..... 508 *l*, *m*
silk, statutory provisions for ..... 524, par. 390; 525, pars. 301, 413
spangled, statutory provisions for ..... 577, par. 408
term includes articles of, as well as piece lace ..... 443 *i*, *l*, 450 *g*
thread, under early statutes ..... 450 *k*, *l*, 533 *s*, 534 *a*, *b*
tidies, not dutiable as laces ..... 422 *f*
statutory provisions for ..... 431, par. 339
torchon, not a thread lace ..... 467 *i*
trimmed corsets, as lace wearing apparel ..... 432 *e*, 434 *b*, 438 *l*
vegetable fiber, statutory provisions for ..... 431, pars. 339, 276, 373
wearing apparel, scarfs, etc ..... 432 *g*
small percentage of lace ..... 434 *f*
wholly or in part of, statutory provisions for ..... 431, par. 339
window curtain borders, as lace articles ..... 432 *a*
curtains, a specific provision ..... 440 *j*
edgings for ..... 440 *k*
partly Nottingham ..... 433 *d*, 434 *d*, 435 *c*
statutory provisions for ..... 431, pars. 339, 276, 373, 325
(1890) ..... 448 *a*, *b*, *c*, *d*, *e*
woolen, statutory provisions for ..... 506, pars. 371, 286, 398
(*See* Specific articles.)
Laces—
for hats, bonnets, or hoods, statutory provisions for ..... 582, par. 409; 583, pars. 417, 518, 448
leather, shoe, statutory provisions for ..... 635, par. 438
metal (1883), statutory provisions for ..... 219, par. 427
stay, as manufactures of flax ..... 464 *b*
tinsel. (*See* Metal threads, etc.)

Lacings, boot, shoe, and corset, statutory provisions for ..... 409, pars. 320, 263, 354
Lactarene, statutory provisions for ..... 754, para. 594, 529, 628; 496
Lactic ferment as sugar of milk ..... 304 *b*
Lactometers as manufactures of glass ..... 148 *b*
Lactophenin a coal-tar preparation ..... 46 *c*
Lactucarium as a crude drug ..... 735 *j*
Lahn—
put up in envelopes, not toys ..... 221 *c*
statutory provisions for ..... 219, pars. 179, 654, 737
Lakes—
alizarin, held to be free ..... 73 *g*
and blues, distinguished ..... 67 *h*
not free as alizarin colors ..... 71 *c*
n. s. p. f., statutory provisions for ..... 71, pars. 58, 48, 61, 87
Lambskin—
coat linings, as fur articles ..... 663 *g*, *i*
muffs, as manufactures of fur ..... 656 *g*, 659 *d*
pieces, sewn together, as dressed furs on the skin ..... 663 *j*
Lambskins—
as dressed furs ..... 615 *f*, *h*, 616 *k*
dressed and finished, statutory provisions for ..... 635, par. 438; 636, pars. 341, 456
Lambrequins, as lace articles ..... 441 *b*
Lame—
cut into small particles, held to be dutiable as lame ..... 220 *f*
flitters are not, but manufactures of metal ..... 220 *i*
or lahn twisted together, held to be tinsel wire ..... 221 *d*
put up in envelopes not toys ..... 221 *c*
tinsel-plate wire ..... 221 *j*
statutory provisions for ..... 219, pars. 179, 654, 737
Lamp—
black, statutory provisions for ..... 65, pars. 47, 40, 52
shades, cotton and paper, as manufactures of cotton ..... 419 *l*
paper and metal, as metal articles ..... 259 *c*
Lamps—
cigar lighters, as smokers' articles ..... 679 *r*
colored globe, uncolored base, as manufactures of glass ..... 145 *m*
gilded iron, not works of art ..... 792 *k*
glass, as decorated glass ..... 147 *d*
incandescent, as manufactures of glass ..... 143 *e*, 147 *l*
varicolored glass, held not decorated ..... 125 *k*
with lace shades, as metal articles ..... 252 *c*
with painted globes, as decorated glass ..... 126 *k*
Lancaster window blinds, as filled cotton cloth ..... 391 *d*
Lancewood—
logs, statutory provisions for ..... 816, pars. 700, 684; 817, pars 756, 818
(*See* Wood.)
Langbein's Eau de Quinine and Chinawasser ..... 24 *e*
Lanolin—
adeps lanae is a rendered oil ..... 26 *a*
as medicinal preparation ..... 80 *k*, 82 *i*, 83 *e*, 84 *f*
Lantern slides. (*See* Magic lantern slides.)
Lanterns—
for decorations not toys ..... 151 *e*
small, as toys ..... 237 *i*, 598 *n*, 604 *j*, *k*
stone, not dressed granite ..... 165 *h*, *j*
Lap robes—
cotton and wool, cotton chief value as in part of wool ..... 484 *c*
dutiable as shawls, not rugs ..... 504 *n*
Lapis lazuli bust not a precious stone ..... 627 *c*
Lappets, Scotch, as countable cotton ..... 386 *e*, 387 *m*
(*See* Cotton.)
Lard—
cracklings, as manure ..... 746 *n*
statutory provisions for ..... 346, pars. 277, 225½, 314, 258
Larding needles, so-called, not needles ..... 214 *m*, 253 *k*
Lariat, with loop, as cordage ..... 425 *b*

Larkspur seed, as a crude drug ..... 735 *k*
Last blocks, statutory provisions for ..... 267, pars. 200, 679; 268, pars. 223, 222
Lastings for buttons, statutory provisions for ..... 589, pars. 413, 315, 428, 382
Latakia tobacco not tobacco manufactured ..... 293 *d*
Latch needles. (*See* Needles.)
Lath yarn, tarred two-ply, as tarred cordage ..... 425 *c*
Laths, statutory provisions for ..... 268, pars. 201, 680, 224, 225
Laudanum, statutory provisions for ..... 63, pars. 43, 35, 47; 64, par. 122
Lava—
retort linings, as firebrick ..... 94 *a*
rock, as building stone ..... 165 *g*
tips for burners, statutory provisions for ..... 113, par. 98; 114, pars. 86, 101
unmanufactured, statutory provisions for ..... 754, pars. 595, 531, 629, 730
Lavender oil, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 573
Law—
libraries. (*See* Public libraries.)
reports chancery division, as periodicals ..... 764 *b*
Lawns—
hemstitched, as countable cotton ..... 385 *k, l*
tucked, etc., as manufactures of cotton ..... 417, *b, c*
statutory provisions for ..... 460, par. 334
Lawn-tennis shirting not flannel for underwear ..... 493 *f*
Lead—
acetate of, statutory provisions for ..... 75, pars. 60, 49, 62, 53, 54
black pigment containing ..... 69 *e*
buckles are lead in forms ..... 224 *d*
bullion, dutiable on weight of lead ..... 224 *e*
refined in bonded smelter ..... 882 *a*
statutory provisions for ..... 224, par. 182
busts, held free as busts of metal ..... 225 *c*
colors containing. (*See* Colors.)
dross, statutory provisions for ..... 224, pars. 182, 165, 199, 188
glaziers', statutory provisions for ..... 224, pars. 182, 167, 201
grids, are not lead in forms ..... 224 *c*, 238 *g*
in forms, statutory provisions for ..... 224, par. 182
in pigs and bars, statutory provisions for ..... 224, pars. 182, 166, 200, 189
in sheets, statutory provisions for ..... 224, pars. 182, 167, 201, 190
manufactures of, statutory provisions for ..... 235, pars. 193, 215, 216
nitrate of, statutory provisions for ..... 75, pars. 60, 50, 64, 59
old refuse, in blocks and bars, statutory provisions for ..... 224, pars. 182, 166, 200, 189
old scrap, statutory provisions for ..... 224, pars. 182, 166, 200, 189
ore, base bullion as (1894) ..... 223 *c*
ore containing silver ..... 223 *b, e, f, g*
ore distinguished from silver ore ..... 223 *e*
ore, in bonded smelter when law changed ..... 222 *d*
ore, method of ascertaining exact amount of lead in ..... 223 *a*
ore, sampling of, grab method incorrect ..... 223 *d*
regulations for ..... 223 *h*
ore, statutory provisions for ..... 222, pars. 181, 165, 199, 188
ore, to be assayed by commercial method ..... 222 *c*
pencils, statutory provisions for ..... 676, pars. 456, 357, 466, 473
pig and bar lead, rate and weight ..... 225 *a, b*
pigment containing. (*See* Pigment.)
pipe, statutory provisions for ..... 224, pars. 182, 167, 201, 190
red, statutory provisions for ..... 67, pars. 51, 51, 66, 58
shot, statutory provisions for ..... 224, pars. 182, 167, 201, 190
white paint containing. (*See* White paint.)
white. (*See* White.)
wire, statutory provisions for ..... 224, pars. 182, 167, 201
Leaf—
gold, statutory provisions for ..... 219, pars. 177, 163, 197, 200
metal, statutory provisions for ..... 218, pars. 175, 160, 190, 198
silver, statutory provisions for ..... 219, pars. 178, 164, 198, 212
(See also specific materials.)
Leakage, deduction for, appraisement ..... 1065 *d*
(*See* Allowance for.)

Leather—
belting, statutory provisions for ... 635, par. 438; 636, pars. 340, 455, 460
belts, worsted aprons, as manufactures of leather ... 659 *o*
bend, statutory provisions for ... 635, par. 438: 636, pars. 340, 455, 460
boots, statutory provisions for ... 635, par. 438; 636, pars. 341, 456
calfskins, statutory provisions for ... 635, par. 438; 636, pars. 341, 456, 461
cases, containing glass tumblers ... 1044 *a*, 1050 *g*
chamois finish, as dressed skins ... 638 *n*
chamois skins, statutory provisions for ... 635, par. 438; 636, pars. 341, 456
cut for gloves, as manufactures of leather ... 660 *c*
cut into shoe uppers, statutory provisions for ... 635, par. 438; 636, pars. 342, 457
drawback on, statutory provisions for ... 634, par. 437
dressed on one side ... 637 *g*
enameled, statutory provisions for ... 635, par. 438; 636, pars. 341, 456
goatskins, statutory provisions for ... 635, par. 438; 636, pars. 341, 456
japanned calfskins, as dressed upper ... 639 *c*
japanned, statutory provisions for ... 635, par. 438; 636, pars. 341, 456
kangaroo skins, statutory provisions for ... 635, par. 438; 636, pars. 341, 456
kid skins, statutory provisions for ... 635, par. 438; 636, pars. 341, 456
lamb skins, statutory provisions for ... 635, par. 438; 636, pars. 341, 456
made from scraps of leather ... 637 *f*
manufactures of, statutory provisions for ... 654, pars. 450, 353, 461: 655, par. 463
morocco, skins for, statutory provisions for ... 635, par. 438; 636, pars. 341, 456, 462
what are ... 636 *d*, 637 *b*, *c*, *e*, 638 *i*, *m*
n. s. p. f., statutory provisions for ... 635, par. 438; 636, pars. 340, 455, 460
old scraps, statutory provisions for ... 831, par. 516
outsides as manufactures of leather ... 658 *i*
patent, statutory provisions for ... 635, par. 438; 636, pars. 341, 456
pianoforte, statutory provisions for ... 635, par. 438; 636, pars. 341, 456
pieces embossed in colors as leather n. s. p. f ... 637 *o*
preservative not grease for leather dressing ... 29 *c*
rawhide is not ... 637 *d*
scrap, as leather n. s. p. f ... 636 *b*
sheepskins, statutory provisions for ... 635, par. 438; 636, pars. 341, 456
shoe laces, statutory provisions for ... 635, par. 438
shoes, statutory provisions for ... 635, par. 438; 636, pars. 341, 456
slippers, embroidered, as articles of metal ... 260 *g*
sole, statutory provisions for ... 635, par. 438; 636, pars. 339, 455, 460
strips, cut, as leather n. s. p. f ... 637 *g*
strips for sweat bands ... 638 *d*
stuffing or dressing, grease, etc., for, statutory provisions for ... 749, pars. 568, 499, 599
upper, statutory provisions for ... 635, par. 438; 636, pars. 340, 456, 460
vamps, not manufactures of leather ... 663 *k*
statutory provisions for ... 635, par. 438; 636, pars. 342, 457
varnished, statutory provisions for ... 635, par. 438
Leaven, baking powder is ... 810 *h*
Leaves—
artificial, not parts of artificial flowers ... 612 *r*, 613 *c*, *d*
statutory provisions for ... 609, pars. 425, 328
not edible, advanced etc., statutory provisions for ... 50, pars. 20, 16½; 51, pars. 24, 94
crude, statutory provisions for ... 732, pars. 548, 470, 560, 636
preserved, as ornamental leaves ... 610 *m*, 611 *l*, *m*
Lectern, brass, not a work of art ... 824 *j*
Ledger paper, statutory provisions for ... 559, par. 401
Leeches, statutory provisions for ... 754, pars. 596, 532, 630, 517
Lees crystals, partly refined, statutory provisions for ... 35, pars. 6, 74, 91, 31
Leghorn citron as fruit in sugar ... 741 *a*
Lemon—
creams dutiable as jellies ... 336 *k*
grass oil, statutory provisions for ... 766, pars. 626, 568, 661; 767, par. 567
juice, alcohol added, as lemon juice ... 754 *d*
concentrated, as an alcoholic compound ... 24 *k*
fortified, not an alcoholic compound ... 25 *f*
statutory provisions for ... 754, pars. 597, 533, 631, 543
oil, statutory provisions for ... 766, pars. 626, 568, 661; 767, par. 574
peel, dried, statutory provisions for ... 341, par. 267
in brine, not preserved ... 342 *b*, *c*

Lemon—Continued.
peel, not preserved, etc., statutory provisions for ..... 772, pars. 627, 570, 664, 751
preserved or candied, statutory provisions for ..... 341, par. 267; 342, pars. 220, 305
squash, as nonenumerated article ..... 846 *l*
squeezers in chief value of wood ..... 278 *k*
Lemonade, statutory provisions for ..... 372, pars. 300, 555, 340
Lemons—
appraised value of ..... 341 *i*
halved, in brine, as fruits in brine ..... 340 *f*, 740 *c*
method of packing ..... 341 *a*
statutory provisions for ..... 340, pars. 266, 216, 301, 296, 298
Lens and prism blanks, as rough disks ..... 144 *g*
Lenses—
disks for, as cut glass ..... 130 *k*
statutory provisions for ..... 724, pars. 565, 496, 591, 708
glass or pebble, statutory provisions for ..... 139, pars. 109, 100, 120, 121, 122
magnifying, in chief value of metal ..... 252 *b*
not philosophical instruments ..... 156 *e*, *f*
partly polished, dutiable as lenses ..... 141 *b*
photographic, and frames and mountings for, statutory provisions for ..... 141, par. 111
polished, but edges rough ..... 140 *j*
projecting, and frames and mountings for, statutory provisions for ..... 141, par. 111
"projection and projecting" ..... 141 *j*
unground pebble disks not ..... 139 *e*
Lentils are vegetables .....
Lentisco, not sumac ..... 92 *d*
Lentiscum, ground, as in a crude state ..... 697 *b*
Leopards, not animals for breeding purposes ..... 692 *d*
Letter—
copying books, statutory provisions for ..... 548, pars. 397, 307; 549, par. 419
paper, statutory provisions for ..... 559, par. 401; 560, par. 392
Liability—
of consignee for duties ..... 909 *c*, *e*, *f*, 910 *a*, *b*, *e*
of master or owner of vessel, smuggling ..... 1094 *a*, 1096 *a*, *c*, *d*, *e*, *f*, 1097 *c*, *d*, *g*, *j*, 1098 *k*, 1099 *h*, *i*
Libraries—
as household effects, statutory provisions for ..... 718, pars. 504, 414, 516, 662
public, books, etc., for, statutory provisions for ..... 716, pars. 503, 513
what are ..... 717 *b*, *c*, *d*, *e*, *f*, *g*, *h*, *i*, 718 *d*, *e*
Lichens—
not edible, advanced, etc., statutory provisions for ..... 50, pars. 20, 16½; 51, pars. 24, 94
crude, statutory provisions for ..... 732, pars. 548, 470, 560, 636
Lichi, lychee, or longans, Chinese fruit ..... 329 *d*, 330 *e*
Licorice—
cachous, as articles of perfumery ..... 86 *d*
extracts of, statutory provisions for ..... 58, pars. 29, 23, 33
juice, statutory provisions for ..... 58, par. 24
other forms, statutory provisions for ..... 58, pars. 29, 23, 33
paste, statutory provisions for ..... 58, pars. 29, 23, 33, 24
pellets, as extract of licorice ..... 58 *c*
roll, statutory provisions for ..... 58, pars. 29, 23, 33, 24
root, powdered, as advanced ..... 53 *b*
roots, unground, statutory provisions for ..... 754, pars. 598, 534, 632, 544
Liebig's extract of beef, as extract of meal ..... 346 *a*
Lien for duties, common carriers' ..... 909 *d*
Life—
boats and life-saving apparatus, statutory provisions for ..... 755, pars. 599, 535, 633, 731
buoy Royal Disinfectant soap ..... 88 *f*
Ligature silk, as silk cords ..... 524 *b*, *f*
Lignum-vitæ—
logs, statutory provisions for ..... 816, pars. 700, 684; 817, pars. 756, 818
(*See* Woods.)
Light dues, jurisdiction Board of General Appraisers ..... 975 *c*
Lilies—
of the valley, for forcing ..... 311 *v*
statutory provisions for ..... 310, pars. 251, 234½, 666
statutory provisions for ..... 310, par. 251
Lily-of-the-valley pomade, as enfleurage grease ..... 769 *b*, 770 *c*

Lime—
artificial sulphate of, statutory provisions for ..... 65, pars. 46, 39
borate of, statutory provisions for ..... 36, pars. 11, 10; 37, pars. 14, 43
chloride of, statutory provisions for ..... 36, pars. 8, 537, 635, 619
citrate of, statutory provisions for ..... 755, pars. 600, 536, 634, 617
hydrate sulphate of, pearl bardening ..... 65 *e*
juice, statutory provisions for ..... 754, pars. 597, 523, 631, 543
statutory provisions for ..... 97, pars. 90, 80, 96, 464
sulphate of, fibrite as ..... 65 *d*
unground, statutory provisions for ..... 97, pars. 588, 680, 628
Limes—
in brine, not dutiable as limes ..... 340 *c*
oil of, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 575
pickled, as fruits in brine ..... 739 *e*, 740 *j*
statutory provisions for ..... 340, pars. 266, 216, 301
Limestone—
ground, as nonenumerated article ..... 841 *l*
Hauteville stone as ..... 158 *g*
micaceous, as marble ..... 157 *f*
statutory provisions for ..... 164, pars. 117, 105½, 127; 165, pars. 118, 106, 128
Limitations—
statute of, forfeiture for fraudulent entry ..... 938 *g*
reliquidations ..... 901 *d*, *e*, *f*, *g*, 1003 *e*, *f*, 1011 *a*
State laws do not determine the rule ..... 1101 *a*, *c*, 1102 *a*
when statute does not run ..... 1100 *c*, *e*, *f*
Lincoln sheep, as animals for breeding ..... 692 *a*
Linerusta Walton, as paper hangings ..... 563 *a*
Linen—
collars and cuffs, statutory provisions for ..... 430, pars. 338, 275, 372
doilies, as flax woven fabrics ..... 458 *d*
embroideries, statutory provisions for ..... 431, par. 337
napkins, in the piece, as flax woven fabrics ..... 458 *c*, *e*
shirts, statutory provisions for ..... 397, par. 275; 398, par. 372
squares as unfinished handkerchiefs ..... 457 *b*, *c*
suitings, wool dots, as flax-woven fabrics ..... 459 *e*
thread, statutory provisions for ..... 425, par. 336
waste, as paper stock ..... 774 *h*, *k*, 775 *a*
tidies as embroidered articles ..... 442 *e*
towels, measurement of ..... 458 *a*, *b*
scalloped edge, not embroidered ..... 459 *c*
Linens, brown and bleached, statutory provisions for ..... 460, par. 334
Linings—
for bicycle tires, cotton, etc., statutory provisions for ..... 409, pars. 320, 363
for coke ovens as brick ..... 93 *h*
as earthy substance ..... 110 *d*
hat, as partly made wearing apparel ..... 399 *d*
silk striped sleeve, as manufactures of silk ..... 541 *c*
sleeve, statutory provisions for ..... 390, pars. 311, 260
woolen, statutory provisions for ..... 494, pars. 368, 394, 369, 283, 395; 495, par. 365
Linoleic acid not linseed oil ..... 61 *a*
Linoleum—
granite, as plain linoleum ..... 429 *a*
inlaid and plain, distinguished ..... 429 *a*, *c*
plank or oak, as plain ..... 429 *c*
statutory provisions for ..... 423, par. 337; 429, pars. 273, 369
Linseed—
oil, statutory provisions for ..... 60, pars. 37, 29, 41, 27
statutory provisions for ..... 315, pars. 254, 206, 285, 466
Lions—
and leopards for breeding are dutiable ..... 299 *d*
not animals for breeding purposes ..... 692 *d*
Liqueur de Laville, alcoholic medicinal ..... 79 *a*, *b*
Liqueurs—
as spirits ..... 834 *c*, *d*, *f*, 835 *a*, *d*
statutory provisions for ..... 359, par. 292
(*See* Liquors, distilled.)

Liquidation—
date of, how determined ..... 1003 *h*
final and tentative, distinguished ..... 973 *e*, 982 *c*, 993 *d*, 1104 *e*
no limit of time set for ..... 1104 *a*, 1105 *e*
omission to stamp the date on invoice ..... 1104 *c*
one entry, one cause of action ..... 1138 *b*
pending reappraisement, illegal ..... 1104 *d*
warehouse entries, time of ..... 1103 *d*, 1101 *b*, 1105 *g*, 1108 *c*, *d*
Liquors distilled—
allowance for leakage, denied ..... 366 *e*, *f*, *g*, *h*, *j*, 367 *g*, 368 *j*, *k*, *n*, 369 *a*
etc., prohibited, statutory provisions for. 361, pars. 296, 244; 365, pars. 336, 308
permitted for loss by theft in transit ..... 366 *g*, 367 *g*
bitters containing spirits, statutory provisions for ..... 359, par. 292, 240; 360, pars. 332, 313
reciprocity with Germany ..... 360 *d*
brandy leakage (1799) ..... 362 *c*
standard for determining proof, statutory provisions for. 358, par. 290; 359, pars. 238, 330, 311
statutory provisions for ..... 357, pars. 289, 237, 329, 311
casks, etc., capacity of, statutory provisions for ..... 358, par. 290; 359, pars. 238, 330, 311
Chinese wines, as spirituous beverages ..... 360 *f*, 361 *f*, *g*, *m*, *n*
coloring for, statutory provisions for ..... 50, pars. 18, 16, 22
compounds or preparations of spirits, minimum rate, statutory provisions for ..... 359, pars. 291, 239, 331, 312
forfeiture of, capacity of cask, statutory provisions for ..... 358, par. 290; 359, pars. 238, 330, 311
gauge, when actual gauge to be taken ..... 360 *e*
imitations of, statutory provisions for ..... 362, pars. 293, 241, 333, 314
in bottles and jugs in packages less than one dozen ..... 366 *a*
quantity in excess ..... 365 *b*, 367 *f*, 368 *a*, *d*
what is a proper package ..... 367 *a*
in demijohns not subject to forfeiture ..... 369 *g*
in warehouse, no abatement of duty ..... 358 *b*, *e*
jugs containing spirits ..... 365 *a*, *e*
liqueurs and liquors (1883) ..... 362 *b*
reciprocity ..... 360 *a*, *b*, *c*
statutory provisions for ..... 359, pars. 292, 240; 360, pars. 332, 313
means distilled, not fermented beverages ..... 362 *a*
proof strength, duty regulated by, statutory provisions for ..... 362, pars. 293, 241, 333, 314
size of packages prescribed, statutory provisions for ..... 364, pars. 296, 244; 365, pars. 336, 310
spirits, standard for determining proof, statutory provisions for ..... 358, par. 290; 359, pars. 238, 330, 311
spirits, statutory provisions for ..... 357, pars. 289, 237, 329, 311, 101
spirituous beverages, statutory provisions for ..... 359, pars. 292, 240; 360, pars. 332, 313
standard for determining proof, statutory provisions for ..... 358, par. 290; 359, pars. 238, 330, 311
temperature, when proof determined ..... 359 *a*
whisky in bottles, quantity assessable ..... 358 *c*
no abatement of duty for leakage, etc ..... 358 *b*, *e*
List dusters as manufactures of wool ..... 483 *f*
Literary associations, publications of, statutory provisions for ..... 713, para. 501, 410
Litharge, statutory provisions for ..... 75, pars. 60, 49, 63, 57
Lithographed iron show cards as manufactures of iron ..... 260 *j*, *k*
plates, statutory provisions for ..... 214, pars. 166; 215, pars. 151, 180
Lithographers' chrome paper, as surface-coated ..... 552 *p*
Lithographic—
articles in part (1890) ..... 558 *f*, *h*, 559 *b*, *f*, *i*
statutory provisions for ..... 554, par. 420
booklets, statutory provisions for ..... 553, par. 400
books for children, statutory provisions for ..... 553, par. 400
with foreign text ..... 554 *c*, 555 *j*, 559 *h*
with print on outside cover only ..... 556 *h*
calendars, as manufactures of paper ..... 574 *c*
on cardboard, gilt thread ..... 558 *g*
ribbon, cord, and metal chain ..... 555 *d*
charts, dutiable as lithographic prints ..... 557 *g*
portfolios usual coverings ..... 555 *a*, 1043 *g*
cigar labels, bronze printing ..... 558 *a*, *b*, *c*, *d*
flaps and bands, statutory provisions for ..... 553, par. 400; 554, par. 308
decalcomania, as toys ..... 597 *f*, 604 *c*, *d*

Lithographic—Continued.
decalcomania, labels ..... 656 *f*, *j*, 558 *j*, 559 *l*
doll dresses, etc., as toys ..... 555 *h*
fashion magazines, statutory provisions for ..... 553, par. 400
figures, dutiable as toys ..... 602 *f*, *g*, *h*
folding pictures, pulling cards, etc ..... 555 *d*, *i*, 556 *e*, 559 *i*, 574 *h*
frames, as manufactures of paper ..... 574 *j*, *k*, *l*, *m*
picture pasted on metal, painted over ..... 555 *k*
wood, painted over ..... 557 *d*
plaques, painted, as paintings ..... 674 *b*
prints, aluminum plates ..... 557 *h*
and books, as entireties ..... 555 *b*, 556 *d*
chromatic prints not ..... 568 *e*
commercial designation ..... 555 *d*, 557 *c*
embossed, etc., cease to be lithographic prints ..... 557 *b*
for societies, institutions, etc., statutory provisions for ..... 716, pars. 503, 413; 717, par. 515
forming part of a periodical ..... 558 *e*
of magazine ..... 568 *j*, 764 *h*
of printed books ..... 555 *f*
framed, dutiable separately ..... 559 *c*, *d*, *e*, *f*
gelatin lichtdruck post cards, not ..... 556 *i*
mounted on cardboard, as manufactures of paper ..... 656 *k*
on celluloid, as manufactures of collodion ..... 556 *c*
on cotton, as lithographic prints ..... 557 *l*
on gelatin, not toys ..... 556 *b*
paper of varying thickness ..... 556 *e*
post cards printed by combination process, as ..... 656 *g*
scope of term ..... 555 *e*
statutory provisions for ..... 553, par. 400; 554, pars. 308, 420
tissue paper, usual coverings for ..... 557 *j*
what is "cutting size" ..... 557 *k*
show cards, dutiable thickness ..... 555 *l*
metal edge and cord loop ..... 555 *c*
souvenir albums ..... 554 *b*, 555 *g*, 557 *f*, 559 *a*
stones, statutory provisions for ..... 755, pars. 601, 538, 636, 732
transfer paper, as manufacturers of paper ..... 562 *d*, 573 *b*
as paper ..... 561 *c*
wall pockets, not lithographic prints ..... 557 *a*
zinc sheets coated on one side ..... 236 *b*
Lithophone—
as a paint containing zinc ..... 70 *k*, *l*
as sulphide of zinc, white ..... 70 *a*
held to be a paint ..... 74 *k*
Lithyol—
a medicinal preparation ..... 82 *e*
not free as ichthyol ..... 769 *a*
Litmus, statutory provisions for ..... 755, pars. 602, 539, 637, 545
Live animals. (*See* Animals.)
Lizards, dried, as crude drugs ..... 734 *j*
Loadstones, statutory provisions for ..... 755, pars. 603, 540, 638, 733
Lockets, dutiable as jewelry ..... 620 *b*, 622 *b*
Locust beans, not classifiable as seeds ..... 797 *a*
Logs—
for wharf construction ..... 816 *a*
in short lengths, as unmanufactured timber ..... 815 *c*
n. s. p. f., statutory provisions for ..... 815, pars. 699, 672, 754, 734
red cedar, as timber sided ..... 262 *d*
rough, trimmed only for transportation purposes ..... 265 *j*
sawed for convenience, as rough logs ..... 817 *e*
longitudinally, as sawed lumber ..... 818 *c*
stripped and sawed, as unmanufactured ..... 815 *e*, *g*, 816 *b*
unpeeled and trimmed, as unmanufactured ..... 815 *f*
with the bark removed, for bridges ..... 265 *k*
Logwood, extracts and decoctions of, statutory provisions for ..... 54, pars. 22, 18, 26, 84
London purple, statutory provisions for ..... 75, pars. 59, 59½
Longans, as dried fruit ..... 740 *q*
Loof fiber hats are wearing apparel of vegetable fiber ..... 400 *g*

Loofah as crude vegetable substance ..... 761 *i*, 762 *l*
Looking-glass plates. (*See* Glass.)
Loom—
embroidered muslin, as countable cotton ..... 385 *o*, 387 *n*
embroideries, so-called, as embroideries ..... 445 *p*
harness, cotton, etc., statutory provisions for ..... 409, par. 320
Loretin—
a coal-tar preparation ..... 45 *a*
held to be an acid ..... 23 *c*
Lorgnettes as manufactures of shell ..... 662 *l*
Loss—
of goods overboard in part before unloading, duties accrue ..... 11 *f*
(*See* Shortage.)
Lotion Parzival as alcoholic perfumery ..... 25 *a*
Lottery tickets—
and advertisements prohibited, statutory provisions for ..... 869, sec. 16; 870, sec. 10
as printed matter ..... 570 *c*
Lourdes water is not a mineral water ..... 374 *b*, 758 *e*
Lucky papers, as metal-coated paper ..... 551 *d*
Lumber—
and timber, distinguished ..... 262 *e*, *f*, *g*, 264 *f*, 265 *b*
dressed, ash planed on two sides ..... 264 *k*
elm dressed on one side, as sawed ..... 265 *f*
fireproofed, not a manufacture of wood ..... 264 *h*
Norway pine is not hemlock ..... 265 *c*
planed on both sides, as dressed lumber ..... 264 *j*
on one side and one edge ..... 264 *b*
tongued and grooved, as dressed lumber ..... 264 *i*, *l*
produce of Maine forests, statutory provisions for ..... 873, secs. 20, 15, 2505, 21, 16; 874, sec. 2506
red pine ..... 265 *g*
sawed, birch sawed in strips as ..... 264 *c*
countervailing duty on ..... 265 *a*, *i*
statutory provisions for ..... 263, pars. 195, 218
sawed, how board measurement computed ..... 264 *g*
iron bark, spotted gum, and black butt ..... 264 *e*
statutory provisions for ..... 263, pars. 195, 676, 218, 219, 220, 221
strips of sawed white pine, as sawed lumber ..... 265 *e*
6 by 12 inches, 25 feet in length ..... 262 *a*
unplaned whitewood ..... 265 *d*
Lupine seed as vegetables ..... 307 *j*
Lupulin as a crude drug ..... 736 *m*
statutory provision for ..... 309, par. 248
Lusters, linen (1842) ..... 423 *f*
Lychee as dried fruit ..... 739 *g*
Lycopodium as a crude drug ..... 735 *l*
Lysidine as medicinal ..... 83 *f*
Lysol a coal-tar preparation ..... 39 *d*

M.

Macaroni, statutory provisions for ..... 300, pars. 229, 192, 258, 735
Mace, oil, statutory provisions for ..... 766, pars. 626, 668, 661; 767, par. 676
statutory provisions for ..... 802, pars. 667, 630, 717, 646
Machine—
blankets not classifiable as blankets ..... 487 *h*, *i*
needles. (*See* Needles.)
Machinery—
beet sugar, seed planters not ..... 288 *k*
for repair, compliance with regulations ..... 872 *a*, 873 *a*
statutory provisions for ..... 872, secs. 19, 13, 14, 2507
not free as tools of trade ..... 788 *m*
patterns for, statutory provisions for ..... 769, pars. 616, 557, 652
steam plow, not plows ..... 680 *a*
Machines—
full size, not models of invention ..... 760 *h*, *j*
in parts, held separately dutiable ..... 252 *p*, 253 *a*
parts of, not castings ..... 253 *c*
Mackerel. (*See* Fish.)

Mackintosh scraps as waste ..... 684 *n*
Macrame towels with fancy fringe not lace ..... 458 *g*
Madder and extracts of, statutory provisions for ..... 755, pars. 604, 541, 689, 547
Madras—
curtain goods not countable cotton ..... 422 *h*
mull, figured, as countable cotton cloth ..... 388 *f*
muslin as unbleached cotton ..... 385 *f*
or mull, countable cotton ..... 385 *n*, 387 *m*
Magic—
lantern slides as manufactures of glass ..... 162 *i*, *j*, *k*
as philosophical instruments ..... 778 *a*, 781 *n*
not lithographic prints ..... 558 *l*
not toys ..... 141 *h*
statutory provisions for ..... 141, pars. 110, 101
lanterns as optical instruments ..... 142 *j*
as toys ..... 597 *g*, *h*, 603 *c*, 604 *l*, *m*
pictures as toys ..... 598 *g*
Magnesia—
brick not fire brick ..... 93 *k*
calcined, medicinal, statutory provisions for ..... 58, pars. 31, 24, 34, 61
carbonate of, medicinal, statutory provisions for ..... 58, pars. 31, 24, 34, 60
chloride of, a chemical salt ..... 29 *b*
fire brick as fire brick ..... 94 *b*
Henry's calcined, not a proprietary preparation ..... 59 *a*
parts for burners ..... 109 *f*, *h*
rings as nonenumerated articles ..... 856 *l*
sulphate of: act of 1894 ..... 58 *d*
statutory provisions for ..... 58, pars. 31, 24, 542, 34, 62
Magnesic fire brick, statutory provision for ..... 92, par. 77
Magnesite brick not fire brick ..... 93 *e*
statutory provisions for ..... 755, pars. 605, 543, 640, 620
Magnesium—
chloride a chemical salt ..... 33 *f*
flour dutiable as metal articles ..... 236 *d*
powder free as magnesium ..... 756 *a*
ribbon as metal articles ..... 236 *l*, 253 *g*
rods, nonmetallic as nonenumerated articles ..... 854 *d*
statutory provisions for ..... 755, pars. 606, 644; 756, pars. 641, 619
Magnetic needles not classifiable as needles ..... 213 *c*
Magnets—
as toys ..... 597 *m*
rings broken for conversion into not ..... 254 *n*
statutory provisions for ..... 235, pars. 545, 642, 736; 830, pars. 545, 642, 736
Magnifying glasses as manufactures of—
glass ..... 134 *b*
paste ..... 146 *j*
Maharajah as cloth of cotton and silk ..... 392 *a*
Mahogany logs sawed longitudinally, as logs ..... 818 *n*
statutory provisions for ..... 816, pars. 700, 681; 817, pars. 756, 818
(*See* Wood.)
Mail—
books may be imported by ..... 566 *j*
importations, jurisdiction of General Appraisers ..... 972 *i*
subject to seizure ..... 1090 *b*
Maine forests—
produce of, sawn in Canada, statutory provisions for ..... 873, secs. 20, 15, 2505, 21, 16; 874, sec. 2506
produce of, sawn in New Brunswick ..... 269 *c*, *d*, *e*
Maitrank essenz an alcoholic compound ..... 24 *h*, 25 *b*
Maize, statutory provisions for ..... 300, pars. 227, 190, 256, 263
Malacca—
joints, statutory provisions for ..... 816, pars. 700, 684; 817, pars. 756, 725
whip stock as manufactures of wood ..... 280 *l*
Malachite—
manufactures of, statutory provisions for ..... 160, par. 115
vases, etc., similar to marble ..... 163 *a*
Malleable-iron castings, statutory provisions for ..... 201, pars. 149, 135, 162, 161

Malt extract—
Johann Hoff's ..... 84 *e*, 368 *g*, 370 *g*, 371 *a*
19.62 per cent water, as fluid ..... 371 *b*
statutory provisions for ..... 370, pars. 298, 246, 338
Mandamus—
General Appraisers declining jurisdiction ..... 1004 *a*
lies to permit inspection of custom-house records ..... 1133 *b*
Mandolin picks are parts of musical instruments ..... 666 *c*
Manetti, cuttings from, not rose plants ..... 312 *f*
Manganese—
borate of, not borate material ..... 37 *a*
oxide and ore of, statutory provisions for ..... 756, pars. 607, 546, 643, 621
Mangel-wurzel seeds, statutory provisions for ..... 795, pars. 656, 611, 699
Manicure scissors dutiable as scissors ..... 206 *d*, *e*
Manifest, vessel's equipment need not be reported on ..... 1090 *c*, *d*
Manihot root, starch from ..... 354 *h*
Manila—
braid as a manufacture of vegetable fiber ..... 465 *d*
manufactures of statutory provisions for ..... 460 par. 350
statutory provisions for ..... 743, pars. 566, 497, 695; 744 par. 331
Manna, statutory provisions for ..... 766, pars. 608, 547, 644, 548
Mannite as a chemical compound ..... 29 *f*
"Manufacture", "Manufactured", "Manufactures"—
amber fused and pressed together not manufactures of ..... 689 *d*
sawed and smoothed not manufactures of ..... 645 *j*, 689 *c*
articles must have definite form ..... 847 *f*
bamboo split or dyed not manufactured ..... 817 *f*, *g*
bark flattened by hammering not a manufacture ..... 275 *n*
birds'-nests, cleaned, dried, and cut as manufactured articles ..... 843, *o*
breaking and freeing ore from rock not a ..... 758, *i*
burrstones, rough-quarried, not ..... 164 *d*
shaped and drilled as unmanufactured ..... 804 *g*, *h*
by-products may be manufactured articles ..... 180 *e*, 356 *d*, 768 *h*, 803 *f*, *g*, 843 *i*, 848 *g*, 849 *o*, 886 *h*, *l*
cork bark coarsely ground not manufactures of cork ..... 646 *h*
in triangular sheets not manufactures ..... 696 *f*
cork manufactured, what is ..... 729 *d*
cotton cleaned and chemically treated not a manufacture ..... 415 *g*
tracing cloth cut up into pieces not a manufacture of ..... 391 *e*
waste elaborately prepared not a manufacture of cotton ..... 729 *g*, 730 *a*, *b*
coating paper not a manufacture ..... 551 *e*
crushing, sifting and sorting marble waste not a manufacture ..... 758 *j*, 759 *f*
cutting and polishing steel rods not a manufacture ..... 186 *k*
paper into circular sheets not a manufacture ..... 549 *k*, *l*, 560 *h*
definition of manufacture ..... 851 *j*
manufactured ..... 729 *d*, 852 *k*, 853 *a*, *c*
distinctions noted ..... 175 *f*, 176 *a*
drawback rulings as to manufacture ..... 884 *a*, 885 *f*, 886 *a*, *f*, *g*, *h*, *j*, *l*, *m*, 887 *a*
drying and sifting not a manufacture ..... 734 *n*
dyeing a process of manufacture ..... 748 *l*
fiber, combed and oiled as manufactured ..... 846 *j*
fibers, assorted, dressed and bunched as manufactured ..... 854 *e*
cut as manufactured ..... 744 *h*
fireproofed lumber not manufactures of wood ..... 264 *h*
flitters manufactured from composition metal ..... 239 *j*
furs temporarily sewn together not manufactures of ..... 614 *i*, 615 *o*, *h*, *j*, 616 *b*, *c*, *f*, *g*, *h*, *k*
gelatine in sheets as manufactures ..... 66 *h*
German silver in bars and sheets is manufactured ..... 218 *b*
hay pressed into bales not manufactured ..... 845 *m*, *n*
ivory sawed, when manufactures of ivory ..... 661 *p*, 662 *a*
labor expenditure immaterial ..... 729 *g*, 730 *a*, *b*
not necessarily resulting in manufacture ..... 853 *c*
lame cut into small particles, and known as metallics held not a manufacture ..... 220 *f*
lead buckles are not manufactures of lead ..... 241 *a*
leaf tobacco scraps are unmanufactured tobacco ..... 294 *i*, 297 *a*, *d*, *e*, *f*, *g*
leather scrap pressed in sheets not manufactures of leather ..... 657 *e*
sheet embossed in silver not a manufacture of leather ..... 637 *o*

"Manufacture", "Manufactured", "Manufactures"—Continued.
lenses, polished, are not "unwrought" ..... 140 *i, j, k*
making boxes out of shooks not a manufacture ..... 885 *f*, 886 *f*
"manufactured" and "manufactures of" distinguished ..... 596 *e, g*
manufactured article as crude ..... 794 *d, e, f, h*
marble cubes not manufactures of marble ..... 169 *h*
cut into blocks is not ..... 847 *a*
in blocks not ..... 164 *b*
mere fastening together of imported material not ..... 851 *i, j*
metal bent but not welded not parts of chains ..... 202 *d*
mother-of-pearl slabs as manufactures of mother-of-pearl ..... 658 *c*, 662 *g, h*, 664 *b*
"of invoice" implies retention of physical form ..... 862 *k*
paper cut into squares not manufactures of ..... 561 *f*
embossed, crimped, etc., not a manufacture of ..... 564 *b, e, f*
perforated not a manufacture of ..... 561 *h*
process of manufacture, distinctive name and use ..... 242 *f*
raw silk, rewound when a manufacture ..... 514 *f*, 799 *d, e*
rubber in sheets held to be manufactures of rubber ..... 654 *e*
sections not partly manufactured smokers' articles ..... 655 *i*
rush, split open and dried, not manufactures of ..... 461 *j*
sand manufactured, meaning of term ..... 804 *f*
sawed Spanish cedar as manufactured ..... 843 *p*
sheepskins, pickled, not manufactured ..... 800 *h*
shells, cleaned, dried and polished as manufactured ..... 657 *d*
not manufactures of shell ..... 655 *h*, 657 *a*, 658 *a*, 659 *m*, 662 *k*
splitting or staining or dyeing bamboo does not constitute a manufacture of wood ..... 275 *b, c*
squirrel tails strung not manufactures of fur ..... 615 *f*
stamped steel shapes coated with insulation as manufactures ..... 184 *a*
status not affected by particular process of manufacture ..... 654 *g*
steel strips with rounded edges not further manufactured ..... 187 *c*
sticks of wood, ends rounded and joints smoothed, not ..... 267 *b, f, i*
straw, split and twisted, not a manufacture ..... 852 *g*
stripping outer bark from reeds is a manufacture ..... 273 *g, h*
tonguing and grooving lumber not a manufacture ..... 264 *l*
whalebone slivers in bundles as unmanufactured ..... 815 *a*
what constitutes a manufacture ..... 184 *g*, 277 *j*
whipstocks are manufactures of wood, not reeds manufactured ..... 280, *k, l, m, p*
willows with bark on, split in half not a manufacture ..... 267 *n*
winding raw silk on cops is a manufacture ..... 514 *e*
Manufacturing warehouses, bonded, statutory provisions for ..... 867, sec. 15; 868, secs. 9, 10
Manure—
plaster rock not ..... 97 *e*
substances for, basic slag not free as ..... 167 *a*
must have no other use ..... 35 *a*
used in the manufacture of ..... 746 *m, n*
for, statutory provisions for ..... 746, pars. 569, 500, 600, 505
Manures, definition of ..... 747 *e, i*
Manuscripts, statutory provisions for ..... 756, pars. 609, 548, 645, 737
Maple—
is a cabinet wood ..... 266 *b*
sirup, statutory provisions for ..... 289, par. 210
sugar. (*See* Sugar.)
Maps—
for Congressional Library, statutory provisions for ..... 712, pars. 500, 412, 514; 713, par. 659
institutions, statutory provisions for ..... 716, pars. 503, 413; 717, pars. 515, 660
United States, statutory provisions for ..... 712, pars. 500, 412, 514; 713, par. 659
not specially provided for, statutory provisions for ..... 564, pars. 403, 311, 423, 384
printed over twenty years, statutory provisions for ..... 713, pars. 501, 410, 512, 658
Marabouts as veilings ..... 525 *b*
Maraschino—
cherries in, not a commercial term ..... 334 *g, h*
water as a nonenumerated article ..... 855 *i*
Marasque water not cherry juice ..... 371 *e*
Marble—
floor, an entirety, manufactures of marble ..... 161 *j*
in block, statutory provisions for ..... 157, pars. 114, 103, 123, 467
cylindrical blocks ..... 158 *e*

Marble—Continued.
manufactures of, statutory provisions for ..... 160, pars. 115, 105, 125, 468
measurement of ..... 159 *e*
mosaic cubes as tiles ..... 159 *c*, *d*, *g*
statutory provisions for ..... 157, pars. 114, 104
paper as surface coated ..... 551 *b*
paving tiles, statutory provisions for ..... 157, pars. 114, 104, 124, 467
pieces for floor as entirety ..... 158 *f*
sawed or dressed, statutory provisions for ..... 157, pars. 114, 104, 124, 467
slabs and moldings not manufactured of marble ..... 159 *a*, *b*
statutory provisions for ..... 157, pars. 114, 104, 124, 467
tiles and slabs distinguished ..... 158 *k*
waste, crushed and sorted, as crude mineral ..... 758 *j*
dutiable as waste ..... 684 *h*
Marbles—
ballot, not toy ..... 603 *r*
glass, as toys ..... 602 *d*
toy, statutory provisions for ..... 597, pars. 418, 321, 436
Marchpane as confectionery ..... 290 *c*
Marine—
coral, statutory provisions for ..... 729, pars. 535, 456, 547, 682
glasses as optical instruments ..... 142 *d*
glue in chief value of india rubber ..... 650 *f*
not in chief value of rubber ..... 648 *j*
Marjoram leaves, crude, dried, not spices ..... 733 *d*, 734 *a*
Market, principal, freight to, part of value ..... 923 *g*
(*See* Appraisement; Value.)
Marking of imported goods—
charges for ..... 863 *b*
jurisdiction of Board of General Appraisers ..... 975 *d*
statutory provisions for ..... 863, secs. 8, 5, 6
Marmalades as fruits preserved in own juices ..... 333 *h*, 335 *f*
Marrons in sirup dutiable as comfits ..... 335 *a*
Marrow, crude, statutory provisions for ..... 756, pars. 610, 549, 646, 738
Marshmallow—
cut into small pieces as unmanufactured ..... 756 *f*, *g*
or altbea root, cleaned and cut, not advanced ..... 52 *b*
root peeled and cut ..... 734 *k*
statutory provisions for ..... 756, pars. 611, 550, 647, 739
Masks—
cotton, not toys ..... 420 *d*
not toys ..... 604 *q*
paper and wood, as masks ..... 664 *g*, *h*
paper, statutory provisions for ..... 664, pars. 451, 355, 463
pulp, statutory provisions for ..... 664, pars. 451, 355, 463
wire. (*See* Wire.)
Massa blocks—
as nonenumerated articles ..... 847 *c*
not smokers' articles ..... 679 *i*
Massachusetts General Hospital, instruments for ..... 778 *d*, 779 *c*, 780, *g*, *h*
Match—
blocks as blocks ..... 268 *a*
magazines not smokers' articles ..... 679 *j*
Matches—
and match magazines separately dutiable ..... 252 *n*
statutory provisions for ..... 608, pars. 423, 326, 441, 433
Material—
a provision for, held to include manufactures of ..... 228 *a*
for hats not hat forms ..... 619 *d*
manure held free as manure ..... 746 *m*, *n*
pigment not pigment ..... 99 *b*
Mats—
and matting distinguished ..... 428 *a*, 664 *i*, 665 *a*, *b*
carpet, statutory provisions for ..... 513, pars. 382, 296, 408, 378
cocoa fiber, statutory provisions for ..... 664, pars. 452, 356, 464
flax, statutory provisions for ..... 427, par. 334
hemp, statutory provisions for ..... 427, par. 334

Mats—Continued.
Japanese straw floor, free as mattings ... 427 *e*
jute, statutory provisions for ... 427, par. 334
known as splashers, not paintings ... 274 *f*, 276 *c*
of vegetable fiber or substance, statutory provisions for ... 427, pars. 334, 432
rattan, statutory provisions for ... 664, pars. 452, 356, 464
sheepskin with wool on as manufactures of wool ... 487 *o*
straw, not mats of vegetable fiber ... 648 *i*
wall, stenciled in colors ... 671 *a*, *e*, 673 *p*, *q*, 674 *g*
wool chief value ... 513 *b*
Matting—
Chinese, statutory provisions for ... 427, pars. 333, 485, 575
cocoa fiber, statutory provisions for ... 664, pars. 452, 356, 464
for tea boxes not floor matting ... 427 *f*
Hinoki, as manufactures of wood ... 277 *c*
Japanese, made of round straw ... 427 *d*, *g*
rattan, statutory provisions for ... 664, pars. 452, 356, 464
straw, statutory provisions for ... 427, pars. 333, 485, 575
vegetable substance, statutory provisions for ... 427, par. 432
Mattresses in part metal, horsehair, chief value dutiable as metal articles ... 236 *e*
Maywine leaves as crude leaves ... 734 *l*
Meal, cotton-seed—
as oil cake ... 766 *b*
not oil cake ... 766 *a*
(*See* Cornmeal; Oatmeal; Rice.)
Meaning of words. (*See* Construction.)
Measurement—
actual, preferred to commercial ... 339 *b*
barrels containing grapes ... 339 *c*, *d*, *e*
of oranges, erroneous return ... 341 *d*, *e*, *g*, *j*
bottles containing wine ... 836 *d*
bushel of onions is 57 pounds ... 309 *b*, *d*
poppy ... 316 *e*
capacity of boxes, fish in tins dutiable according to ... 321 *f*
diameter may refer to other than circular shape ... 743 *a*, *j*
dimensions, cylinder glass ... 132 *a*
immitation precious stones ... 147 *a*
of plate glass ... 135 *d*
dry quart is unit for berries in water ... 330 *i*
gallon for ale and beer is 231 cubic inches ... 370 *f*
gauge for iron and steel sheets ... 177 *b*
of olive oil ... 61 *h*
imitation precious stones "exceeding an inch" ... 628 *g*
linen towels, fringe excluded ... 458 *a*, 464 *q*
hem included ... 458 *b*
weight per square yard ... 459 *a*
lumber, board measure ... 264 *g*
metal leaf "per hundred leaves" ... 218 *f*
olive oil in 5-gallon tins ... 62 *b*
tins ... 62 *d*
actual capacity ... 62 *a*
pile fabrics, selvages to be included in ... 404 *d*, *j*
pineapples in packages ... 342 *f*
ream of paper, statutory provisions for ... 559 par. 401
return of, when reviewable by Board of General Appraisers ... 341 *e*, 342 *f*
rough granite blocks ... 165 *d*, *e*
rugs, selvage to be included in ... 511 *a*
scalloped articles, whipped edge excluded from ... 459 *g*
shingles, width of ... 269 *b*
timber 8 inches square ... 262 *b*, 263 *c*
unit of, for dried olives is wine gallon ... 338 *h*
olives in brine is wine gallon ... 338 *i*
units of, in tariff laws, presumed American standard, not foreign ... 363 *b*
velvets, selvages to be included ... 518 *i*, *n*
when duty depends on, means actual, not commercial ... 209 *i*
Meat—
albumen. (*See* Albumen.)
and wine preparation as medicinal ... 79 *c*

Meat—Continued.
extract of, statutory provisions for ..... 345, par. 276, 225, 313, 255
hog's flesh, dried, etc., as bacon ..... 344 *g*
meal as manure ..... 747 *c*
turtle, not free as turtles ..... 809 *b*
prepared or preserved, statutory provisions for ..... 345, pars. 275, 225½, 312, 283
Mechanical—
figures not toys ..... 604 *q*
hens as metal articles ..... 245 *q*
eggs from, as toys ..... 599 *d*
self-playing instruments, strips for ..... 566 *a*
singing birds as musical instruments ..... 666 *j*
in cages as metal articles ..... 260 *h*
Medal, presentation, held free ..... 757 *c*
Medallion portrait as statuary ..... 675 *m*
Medallions—
cotton, as manufactures of cotton ..... 417 *d*
glass and metal, glass chief value ..... 126 *c*
Medals—
commemorative, not trophies ..... 757 *a*, *b*
gold, silver, or copper, statutory provisions for ..... 757, pars. 612, 551, 648, 740
inclosed in glass covers as metal articles ..... 260 *i*
not actually awarded held free ..... 757 *c*, *i*
not free ..... 757 *g*, *h*
religious, as metal articles ..... 255 *l*
not free as regalia ..... 793 *k*
not jewelry ..... 621 *l*
Medicated absorbent cotton as medicinal preparation ..... 83 *p*
soap. (*See* Soap.)
Medicinal leaves in alcohol as nonenumerated articles ..... 847 *n*
"Medicinal preparations"—
a descriptive term ..... 84 *k*
alcoholic, statutory provisions for ..... 76, pars. 67, 58, 74, 118
and chemical compound distinguished ..... 27 *e*
coal-tar, list of ..... 78 *k*
definition of ..... 82 *j*
material for, not dutiable as ..... 78 *a*, 81 *f*
nonalcoholic, statutory provisions for ..... 80, par. 68; 81, pars. 59, 75, 93
what the term includes ..... 80 *f*
Medicinal proprietary preparations, statutory provisions for ..... 76, pars. 58, 74, 99
Meerschaum—
blocks not smokers' articles ..... 113 *f*
crude, statutory provisions for ..... 757, pars. 613, 553, 649, 741
Melada. (*See* Sugars.)
Memorandum books as books ..... 565 *n*
Memorial tablet as manufactures of marble ..... 163 *p*
Mercurial preparations. (*See* Medicinal preparations.)
Mercury—
sulphate a chemical salt ..... 33 *h*
sulphocyanide, bichloride, etc., as chemical compounds ..... 27 *f*
Merchant—
appraiser, appointment, qualifications, etc., of ..... 954 *f*, 961 *c*, *d*, 965 *i*, *j*, *k*, 966 *a*, *b*, *c*, *d*, *e*, *f*, *g*, *h*, *i*, *j*, 969 *h*
appraisers disagreeing on value ..... 956 *c*, *k*
Merino goods, wool and cotton ..... 505 *m*
Metal—
alloy held to be manufactures of metal ..... 256 *m*
and chemical compounds in combination ..... 27 *j*, 28 *i*
articles composed of, not as specific as articles composed of beads ..... 241 *k*
in equal value of metal and paper ..... 241 j
in part of metal, not otherwise provided for ..... 236 *e*, 237 *m*, 238 *c*, *d*, *o*, 239 *h*, 240 *f*, 241 *g*, 242 *e*, 248 *a*, *o*, 252 *o*, 259 *i*, *j*, *l*, *m*
part wool, pay wool rate ..... 238 *d*
losing form of metal through chemical action ..... 261 *l*, *m*
bags and purses ..... 239 *c*
boxes, egg-shaped, for slot machines ..... 243 *k*
buttons, statutory provisions for ..... 589, par. 414
castings. (*See* Castings.)

Metal—Continued.
composition metal, statutory provisions for ..... 727, pars. 533, 452, 192, 186
cup or mug, carved, not statuary ..... 244 *e*
disks for gramophone records ..... 239 *i*
dragees, 0.276 per cent metal ..... 242 *h*
figures not toys ..... 242 *a*, 602 *e*
forgings. (*See* Forgings.)
galvanized-iron sheets over 3 cents per pound ..... 239 *m*
iron and nickel composite sheets ..... 239 *d*, 241 *h*, *l*
leaf, statutory provisions for ..... 218, pars. 175, 160, 190, 198
unit of measurement ..... 218 *f*
manufactures of, meaning of term ..... 261 *l*
statutory provisions for ..... 235, pars. 193, 177, 215, 216
must be a necessary or substantial part ..... 241 *c*
plaques, lithographic picture ..... 238 *p*
red as a lake ..... 73 *f*
sheathing. (*See* Sheathing metal.)
shoes with 2.122 per cent metal ..... 242 *e*
smelted in bonded smelter ..... 882 *a*
statuary as "wrought by hand" ..... 670 *j*, 672 *j*
strips of iron and alloy welded ..... 245 *h*
thread articles, statutory provisions for ..... 219, par. 179
beltings, with cotton or silk ..... 220 *j*, 410 *i*
braids, statutory provisions for ..... 219, par. 179
caps and rings not toys ..... 220 *c*
embroideries, statutory provisions for ..... 219, par. 179
galloons, statutory provisions for ..... 219, par. 179
laces, statutory provisions for ..... 219, par. 179
must have a core of cotton, silk, etc ..... 220 *h*
netting ..... 220 *b*
threads, statutory provisions for ..... 219, pars. 179, 162, 196, 401
thread trimmings, statutory provisions for ..... 219, par. 179
under act of 1890 ..... 247 *b*, *c*, *d*, *g*, *m*, *n*, *o*, *p*, *q*, *r*
what constitutes ..... 219 *g*, 220 *d*, *e*, *g*, *h*, 221 *e*, *f*, *g*, *h*, *i*, *m*
woven fabrics as articles of ..... 221 *a*
with silk ..... 220 *j*
toothed grinding disks, cast-iron ..... 239 *n*, 241 *n*
ware enameled or glazed. (*See* Enameled wares.)
welding material, borax, iron, etc., borax chief value ..... 240 *f*
what to be classed as steel, statutory provisions for ..... 194, par. 139; 195, pars. 150, 183
white brass in pigs ..... 246 *l*
wreaths and crosses not artificial flowers ..... 261 *b*
as artificial leaves ..... 610 *i*, 613 *e*, *g*
yellow. (*See* Yellow metal.)
(See specific articles.)
Metallic—
arsenic, statutory provisions for ..... 726, par. 610
mineral substances are those that contain native metal ..... 225 *h*, 226 *d*, *e*, *f*
statutory provisions for ..... 225, pars. 183, 202
packing as metal articles ..... 244 *q*
Metallics—
held to be metal articles ..... 250 *l*, *m*
lame cut into small pieces not a manufacture of lame ..... 220 *f*
statutory provisions for ..... 219, pars. 179, 654, 737
Metals unwrought—
brass skimmings not ..... 225 *f*
definition of term ..... 225 *j*
iron, manganese, and tin as ..... 226 *c*, 240 *g*
statutory provisions for ..... 225, pars. 183, 202, 215
tin dross not ..... 225 *e*
Metates as articles of mineral substance ..... 113 *e*
Metronomes—
in chief value of metal ..... 252 *d*
not musical instruments ..... 259 *e*
statutory provisions for ..... 665, pars. 453, 326½
Mexican onyx—
as marble ..... 158 *l*, 159 *f*, 163 *b*
dutiable as onyx ..... 157 *e*, 158 *i*

Mica—
not a crude mineral substance ... 227 *e*
plate, built-up mica blocks, is mica ... 227 *c*
statutory provisions for ... 227, pars. 184, 167½, 202, 742
that falls off in thumb trimming, not waste ... 227 *a, b, d*
waste, statutory provisions for ... 227, par. 742
Microscope—
slide covers as cylinder glass ... 131 *i*, 133 *f, g*
slides and covers as manufactures of glass ... 151 *g, h, i*
as nonenumerated articles ... 847 *h*
as scientific apparatus ... 783 *n*
beveled, additional duty ... 138 *g*
edges, as cut glass ... 125 *h*
Microscopes—
as optical instruments ... 142 *b*
as scientific instruments ... 782 *h, i*, 783 *p*
as tools of trade ... 787 *a*, 788 *g*
as toys ... 600 *d*
not toys ... 606 *h*
small, not toys ... 255 *q*
statutory provisions for ... 141, par. 111
Military—
canvas or paddings as manufactures of jute ... 463 *n*
costumes, not regalia ... 793 *f, n*
Milk—
albumen as albumen ... 687 *d*
condensed, etc., dutiable weight, statutory provisions for ... 304, pars. 239, 196, 269
"packages," means only immediate, not outer coverings ... 304 *d*
fresh, statutory provisions for ... 303, pars. 238, 554, 268
preserved, condensed, or sterilized, statutory provisions for ... 304, pars. 239, 196, 269, 276
sterilized, as preserved milk ... 304 *c*
sugar of, lactic ferment, dutiable as ... 304 *b*
statutory provisions for ... 304, pars. 239, 196, 269, 797
Mill—
buttings, dutiable as blocks ... 268 *a*
free as pulp wood ... 268 *a*
soap as soap not specially provided for ... 88 *e*
Millet—
pulp nongerminative, not seed ... 317 *b, j*
seed as grass seed ... 796 *a, f*
nongerminative as a nonenumerated article ... 846 *n*
(*See* Seeds.)
Millinery—
handkerchiefs not ... 457 *g*
ornaments as manufactures of paste ... 155 *h, i*
not jewelry ... 620 *c*, 623 *a, b, h, k*, 625 *a, p*
statutory provisions for ... 609, pars. 425, 328, 443, 429
Millstones—
Darby Peak, not burrstones ... 164 *e*
lava or sandstones not burrstones ... 164 *c*
not grindstones ... 164 *f*
Mineral—
advanced in condition, agatized wood ... 226 *h*
carbonate, strontia of, statutory provisions for ... 805, pars. 673, 640, 725, 631
colors not oil or water colors ... 104 *p*, 105 *a, b, c*, 668 *c*
ground for wolfram metal as a nonenumerated article ... 851 *f*
orange, statutory provisions for ... 67, pars. 50, 51, 65, 58
salts, certificates, when to be filed ... 759 *g*
statutory provisions for ... 759, pars. 615, 555
substance, articles of, statutory provisions for ... 110, pars. 97, 86
polishing powders as nonenumerated articles ... 851 *m*
substances, articles must have definite form ... 847 *f*
crude, statutory provisions for ... 225, par. 215
metallic, statutory provisions for ... 225, pars. 183, 202
water, artificial, distinguished from soda water, etc ... 373 *e*
certificates ... 374 *d, j*
natural, in barrels ... 374 *a*
waters, statutory provisions for ... 373, pars. 301, 249, 555, 341, 650; 374, pars. 38, 622

Mineral—Continued.
wax, statutory provisions for ... 810, pars. 695, 668, 751, 592
white as a nonenumerated article ... 847 *g*
Mineralogy, specimens of, statutory provisions for ... 802, pars. 666, 625, 712, 793
Minerals—
advanced in condition, statutory provisions for ... 225, par. 95
articles composed of, as nonenumerated articles ... 840 *c*, 842 *k*, 843 *h*, 845 *b*, 846 *a*
crude statutory provisions for ... 757, par. 614; 758, pars. 556, 651, 688
refined or ground, statutory provisions for ... 99, par. 95
Miners' diamonds, statutory provisions for ... 731, pars. 545, 467
Miniature—
frames not jewelry ... 623 *g*
set with precious stones as metal articles ... 242 *b*
guns, cartridges for ... 238 *h*
not toys ... 238 *h*, 599 *b*
hats, etc., as manufactures of hair, not toys ... 485 *a*
Mexican hats as manufactures of straw ... 648 *f*
opera glasses not jewelry ... 622 *g*
pencils dutiable as lead pencils ... 676 *d*, 677 *b*
penknives as jewelry ... 620 *g*
not jewelry ... 622 *h*
toys ... 601 *b*
pistols as jewelry ... 620 *m*
cartridges for ... 609 *c*
sewing machines ... 606 *g*
Minatures—
frames for, set with jewels as metal articles ... 242 *b*
in brooches as jewelry ... 620 *b*
ivory as paintings ... 873 *j*
Mirbane—
and oil of, coal-tar preparations ... 43 *i*
oil of, or nitrobenzole, a coal-tar preparation ... 46 *e*
Mirror—
and cup combined, not a mirror ... 48 *b*
plateaux as looking-glass plates ... 137 *g*
plates for frontal mirrors ... 155 *e*
(*See* Glass.)
Mirrors—
advertising, not toys ... 144 *f*, 145 *m*; 600 *i*
circular, as toys ... 144 *f*
dental, in chief value of metal ... 250 *a*
dentists', as manufactures of glass ... 151 *f*
for doll houses as toys ... 602 *k*
framed, advertising, as framed mirrors ... 154 *d*, *e*
statutory provisions for ... 136, pars. 106, 98, 117, 142
mounted in figures as framed ... 144 *a*
plates for, as mirrors ... 148 *e*
pocket, not toys ... 604 *r*
reflex, as mirrors ... 148 *d*
shell handle and frame, chief value ... 147 *e*
small circular, as toys ... 598 *m*
statutory provisions for ... 142, pars. 112, 102, 122
table, as mirrors ... 155 *c*
toilet cases as ... 155 *d*
triplicate, how rate ascertained ... 143 *i*
not toys ... 144 *e*
when not toys ... 145 *e*
toys ... 599 *f*
unframed grotesque, not toys ... 600 *b*
Miso as vegetables preserved ... 305 *n*
Missal stand, not regalia ... 793 *j*
Mistake—
in goods sent not a manifest clerical error ... 928 *a*
payment of duties on wrong goods ... 971 *c*, 974 *h*
Mixed free and dutiable goods—
as dutiable ... 699 *e*, 705 *e*
burden of proof is on importer ... 11 *j*, 271 *b*, 522 *a*, 987 *e*

Mixed free and dutiable goods—Continued.
presumptions ... 634 *h*, 635 *d*
proportions may be shown ... 700 *e*, 704 *g*
Mixed materials—
ascertainment of value ... 857 *h*, 858 *a*, *c*, *g*
clause of tariff act ... 855, sec. 7; 856, secs. 4, 5, 2499
goods composed in chief value of a material for manufactures of which the tariff does not provide ... 57 *c*, *d*, *e*, 60 *h*, 61 *b*, 304 *b*, 306 *g*, 322 *a*, 345 *c*, 349 *h*, 611 *d*, 858 *d*, *e*, *f*, 859 *d*, *e*, *k*, *l*, 863 *a*, 862 *l*
Mizuame—
as a nonenumerated article ... 854 *v*
not dutiable as confectionery ... 291 *b*
Moccasins as shoes ... 637 *k*
Mocha—
goat hair not dutiable as wool ... 748 *d*
sheepskins, growth on, not wool ... 469 *a*, 477 *d*, 478 *c*, *d*
Model—
ice machine as scientific apparatus ... 781 *k*
of invention, ticket-numbering machine not ... 253 *e*
Modeling clay—
as tools of trade ... 788 *f*
as wrought ... 99 *k*
not a scientific preparation ... 99 *k*
Models of—
improvement, statutory provisions for ... 759, pars. 616, 557, 652, 743
invention, requirements of ... 760 *a*, *b*, *d*, *k*
inventions, statutory provisions for ... 759, pars. 616, 557, 652, 743
steamships free as models ... 760 *f*
yachts not free as models ... 760 *c*
Mohair—
articles not manufactures of wool ... 485 *c*, *e*, *j*
bindings, braids, and buttons ... 491 *h*
flocks as woolen flocks ... 480 *i*
for buttons, statutory provisions for ... 589, pars. 413, 315, 428, 382
plush as manufactures of goat hair ... 492 *b*
trimmings as trimmings ... 508 *j*
trimmings as woolen trimmings ... 507 *a*
Moisture—
absorbed by tobacco, no allowance for ... 293 *c*
absorption of. (*See* Allowance for.)
in iron ore, no allowance for ... 167 *i*
in wood pulp, how determined ... 545 *d*, 547 *a*, *b*, *c*, *d*
in wool, "natural absorption" ... 468 *d*
other than sea water ... 468 *b*
Molasses—
concrete and concentrated, statutory provisions for ... 282, pars. 209, 182½; 284, pars. 726, 236
Government test conclusive ... 288 *b*
imported prior to April 1, 1891 ... 288 *l*
iron tanks, unusual coverings for ... 245 *k*
sampling of, marks ... 285 *a*
sea water in, quantity and test ... 287 *c*
statutory provisions for ... 282, pars. 209, 182½, 557½; 284, pars. 726, 241
test of ... 287 *c*, *d*
when a nonenumerated article ... 847 *k*, 852 *d*
Molders' patterns as patterns for machines ... 760 *e*
Molds. (See specific molds.)
Molybdenite as similar to ferromanganese ... 168 *i*, 226 *b*
Molybdenum as similar to ferromanganese ... 168 *i*, 226 *b*
Monazite sand, statutory provisions for ... 225, par. 183
Monk's cloth made of jute yarns ... 452 *d*
Monogram—
a decoration on earthenware ... 104 *l*
articles held not embroidered ... 464 *g*
Monohydrate of soda. (*See* Soda.)
Monument as manufactures of marble ... 162 *a*, *l*
Monument, marble, little free sculpture, not a work of art ... 823 *f*
Monuments, in sections, as dressed granite ... 165 *i*, 166 *a*

Moquette—
carpets, statutory provisions for ... 509, pars. 372, 287, 399
light weight, as pile fabrics ... 489 c
Moreens as manufactures of worsted ... 490 f
Morocco—
limited to goatskin leather ... 636 d, 637 b
not limited to goatskin leather ... 637 c, e
skins for, statutory provisions for ... 635, par. 438; 636, pars. 341, 456, 462
what are ... 636 d, 637 b, c, e, 638 i, m
Morphia, or morphine—
and all salts thereof, statutory provisions for ... 63, pars. 43, 25, 35; 64, par. 123
sulphate of, statutory provisions for ... 63, par. 43
Morrohnol as a chemical compound ... 28 b
Mortar-board caps as wearing apparel ... 501 c
Mortars and pestles—
as chemical glassware ... 129 o
not chemical glassware ... 151 o
Mosaic—
chips as manufactures of marble ... 162 j, 163 o
cubes as fusible enamel ... 157 c
marble blocks ... 159, g, h, i, j
tiles ... 159 c, d
of marble, onyx, or stone, statutory provisions for ... 157, pars. 114, 104
one-color glass ... 124 g
varigated colors ... 153 h
frames made of tiles ... 95 g
glass cubes for, as manufactures of glass ... 145 f
Mosaic pictures as manufactures of marble ... 162 d, e
Mosaics—
as manufactures of marble ... 162 j, 163 n
glass cubes for, green and gold ... 145 j
Venetian, as metal articles ... 256 e
Mosquito—
nets as manufactures of cotton ... 422 i
netting as cotton netting ... 441 h
Moss—
assorted, cleaned and dyed as advanced ... 53 c, d
cleaned, assorted, etc., as a nonenumerated article ... 847 b, i
natural, assorted, cleaned and dyed ... 53 c, d
not specially provided for, statutory provisions for ... 761, pars. 617, 558, 653, 744
peat, statutory provisions for ... 673, par. 455
sea, statutory provisions for ... 90, pars. 81, 69
Mosses—
not edible, advanced, statutory provisions for ... 50, pars. 20, 164; 51, pars. 24, 94
crude, statutory provisions for ... 732, pars. 548, 470, 560, 636
that are drugs ... 762 p
Mother-of-pearl—
flakes as unmanufactured ... 847 l
manufactures of, statutory provisions for ... 654, pars. 450, 354, 462
not manufactured, statutory provisions for ... 776, pars. 635, 580, 673, 756
pieces for inlaying ... 628 d
slabs as manufactures of mother-of-pearl ... 658 e, 662 g, h, 664 b
Motto paper, perforated, as paper ... 561 h
Mottoes—
on perforated cardboard as embroidered articles ... 439 d, 507 d
or crackers not toys ... 575 e
perforated on cardboard not printed matter ... 577 f, g
Mountings for optical instruments, statutory provisions for ... 141, par. 111
Mourning crepes, silk ... 520 b, 525 c, 526 c, 529 d
Mousseline—
brodee as embroidery ... 446 n
soie as silk woven fabrics ... 519 e, 520 a, 522 g, 527 k
Mouth, preparations for, statutory provisions for ... 85, pars. 70, 61, 77, 99
Moving-picture machine films not photographs ... 49 b
Mowers, statutory provisions for ... 680, pars. 460, 591
Mucilage as a gum advanced in condition ... 53 e
Muck bars, iron, as bar iron ... 171 c

Mufflers—
as wearing apparel ..... 401 *j*, 533 *j*
cotton and silk, as in part of silk ..... 523 *a*, *b*
in the piece as wearing apparel ..... 400 *j*
not dutiable as shawls ..... 504 *a*
not handkerchiefs ..... 422 *j*
silk and cotton, as in part of silk ..... 393 *a*
statutory provisions for ..... 392, par. 312; 522, par. 388
Muffs—
lamb's wool, as manufactures of fur ..... 656 *g*, 659 *d*
silk, are wearing apparel ..... 533 *f*
Mugs, earthenware and metal, metal chief value ..... 108 *g*, 238 *i*
Mule shoes. (*See* Shoes, horse, mule, and ox.)
Mules, statutory provisions for ..... 299, pars. 220, 247
Mull in chief value of cotton ..... 391 *i*
Mungo, statutory provisions for ..... 480, pars. 363, 279, 389, 361
Municipal—
corporation not an educational institution ..... 780 *d*
corporations, articles for ..... 820, par. 702
Munjeet and extracts of, statutory provisions for ..... 755, pars. 604, 541, 639, 547
Muriate—
of apomorphia nonalcoholic ..... 84 *g*
of potash, statutory provisions for ..... 786, pars. 644, 595, 685, 627
Muriatic acid, statutory provisions for ..... 686, par. 464
Mushroom spawn as seeds ..... 315 *k*
Mushrooms—
are vegetables ..... 319 *k*
dried, etc ..... 306 *a*, *k*, *l*, *m*, *n*, 307 *i*
prepared or preserved, statutory provisions for ..... 304, pars. 241, 198, 271
Music—
books of, foreign language ..... 566 *k*, 567 *n*, *o*, 715 *f*, *k*, 716 *h*, *k*, *l*, *m*
boxes as musical instruments ..... 605 *q*, 666 *b*
as toys ..... 252 *h*, *i*, 597 *g*, 605 *l*, *n*, *o*, *p*, *q*, *r*, 606 *s*
for societies, institutions, etc., statutory provisions for ..... 716, pars. 503, 413
for the blind, statutory provisions for ..... 714, pars. 502, 411, 513
not specially provided for, statutory provisions for ..... 564, pars. 403, 311
paper not writing paper ..... 567 *m*
printed over twenty years, statutory provisions for ..... 713, pars. 501, 410
sheet, not books ..... 716 *j*, *n*
so-called, for self-playing musical instruments ..... 666 *a*, *l*
Musical instruments—
cases for, statutory provisions for ..... 665, pars. 453, 326½
cleaners not parts of ..... 587 *j*
found to be in chief value of wood ..... 278 *n*, *o*, *p*, 279 (*a*) to (*r*) inclusive.
granadilla pieces, rough turned, not parts of ..... 275 *l*
in chief value of metal ..... 252 *d*, *e*, *f*, *g*, *h*, *i*, *j*, *k*
parts of, not dutiable as ..... 258 *k*
rough sawn wood for clarinets not ..... 266 *a*
statutory provisions for ..... 665, pars. 453, 326½, 469
strings for, statutory provisions for ..... 665, pars. 453, 326½, 671
violin cases not parts of ..... 663 *o*
when dutiable as toys ..... 597 *g*, 598 *h*, *i*, 602 *a*, 604 *t*, 605 (*a*) to (*s*)
wood, sawed and shaped, as parts of ..... 266 *i*
Musk—
artificial, a chemical compound ..... 28 *g*
crude, statutory provisions for ..... 762, pars. 618, 559, 654, 506
Muskets—
statutory provisions for ..... 210, pars. 157, 142, 169, 202
Turkish guns, long barrel, flintlock, held to be ..... 210 *d*
Muslin—
as countable cottons ..... 385 *f*, *g*, *m*, *n*, *o*, 386 *e*, 387 *i*, *m*, *p*
madras, as unbleached cotton ..... 385 *f*, 387 *m*
Mustard—
dross as crude vegetable substance ..... 762 *m*
French, as a sauce ..... 307 *r*
dutiable as mustard ..... 356 *e*
ground or prepared, statutory provisions for ..... 356, pars. 287, 234, 325, 306

Mustard—Continued.
more specific term than sauce ..... 356 *f*
seeds, statutory provisions for ..... 795, pars. 656, 611, 609
synthetic oil of, distilled oil ..... 32 *h*
Mutton, statutory provisions for ..... 344, pars. 274, 224½, 311
Myrobolan extract as a dyeing extract ..... 55 *a*
Myrobolans, statutory provisions for ..... 762, par. 619; 763, pars. 560, 655, 549
Myrtle sticks, statutory provisions for ..... 816, pars. 700, 684; 817, pars. 756, 812

N.

Nail—
blanks not nails by similitude ..... 212 *f*
cleaners, with file, as metal articles ..... 253 *o*
files are dutiable as metal articles ..... 236 *f*, 244 *p*
powder and ointment, toilet preparations ..... 87 *a*
rods, charcoal iron. (*See* Wire rods.)
statutory provisions for ..... 187, pars. 136, 123, 147; 188, par. 180
Swedish, as hammered iron ..... 171 *e*, *f*
Nails—
brass upholstering, not dutiable as nails ..... 259 *f*
cut, iron or steel, statutory provisions for ..... 212, pars. 160, 145, 173, 158
hob, statutory provisions for ..... 212, pars. 161, 146, 174, 168
horseshoe, statutory provisions for ..... 212, pars. 161, 146, 174, 168
steel, not specially provided for, statutory provisions for ..... 212, pars. 161, 146, 174, 168
wire, statutory provisions for ..... 212, pars. 162, 147, 175, 168
wrought iron, not specially provided for, statutory provisions for ..... 212, pars. 161, 146, 174, 168
Name, law recognizes only one Christian name ..... 984 *j*
Napthaline—
statutory provisions for ..... 725, par. 524
sulphonic acid not free as ..... 686 *h*
Napthaline—
a coal-tar preparation ..... 43 *j*
or marble carbon a coal-tar preparation ..... 46 *i*
Naphthionate of soda a chemical compound ..... 34 *f*
coal-tar preparation ..... 46 *f*
Naphthol salt R a coal-tar preparation ..... 46 *h*
Naphthol, statutory provisions for ..... 725, par. 524
Naphthylamin, alpha-naphthylamin-hydrochloride not free as ..... 41 *h*
Naphtylamin, statutory provisions for ..... 725, par. 524
a coal-tar preparation ..... 726 *g*
Napkins—
lace, statutory provisions for ..... 431, par. 339
paper, as manufactures of paper ..... 573 *m*, 574 *f*
as printed matter ..... 569 *j*
Narcissi, statutory provisions for ..... 310, par. 251
Narrow flax fabrics as countable flax fabrics ..... 463 *k*
Nasturtium seeds as flower seeds ..... 796 *g*
Natural—
gas as crude bitumen ..... 758 *d*
mineral ..... 100 *i*, 758 *b*
nonenumerated article ..... 845 *j*
history, specimens of, statutory provisions for ..... 802, pars. 666, 625, 712, 793
state, arrowroot starch not ..... 353 *k*, 354 *a*
state, article not in crudest form, held to be ..... 756 *g*
(*See* Pearls; Vegetables.)
Neat cattle. (*See* Cattle.)
Neck rufflings—
cotton, statutory provisions for ..... 431, pars. 339, 276, 373
silk, statutory provisions for ..... 524, par. 390; 525, pars. 301, 413
Necklace clasps—
as nonenumerated articles ..... 253 *n*
as parts of jewelry ..... 622 *l*
Necklaces—
as jewelry ..... 624 *g*, *h*, 625 *c*, *d*, *e*, *f*, *g*, *h*
as manufactures of shell ..... 662 *m*, 663 *a*
children's, as toys ..... 602 *b*
wholly of amber as beaded articles ..... 580 *k*

Neckties—
are wearing apparel ..... 533 *i, j, r*
as manufactures of cotton ..... 422 *k*
cotton or other vegetable fiber, statutory provisions for ..... 397, pars. 314, 258, 349
embroidered, as embroidered wearing apparel ..... 449 *e, f*
in part of india rubber ..... 401 *k*
cotton, lace, not dutiable as cotton neckwear ..... 399 *g*
lace, as lace wearing apparel ..... 438 *d, e*
Needle—
cases, furnished, as entireties ..... 253 *j*, 576 *e*, 763 *b, f, i*, 1041 *l, m*
not entireties ..... 240 *e*, 242 *h*, 553 *f*, 763 *h*
points for blanket frames as metal articles ..... 253 *l*
threaders, used in embroidery machinery as metal articles ..... 214 *c*, 237 *n*
Needlecraft as a periodical ..... 764 *e*
Needles—
Ball's patent steel weaving ..... 214 *g*
barb, not needles, but metal articles ..... 236 *g*
barrel-shaped wooden cases are unusual coverings ..... 279 *s*
bonnaz embroidery hooks are ..... 214 *l*
celluloid, dutiable as needles ..... 213 *d*
comber, not dutiable as needles ..... 253 *i*
crochet, as manufactures of bone ..... 651 *b*
statutory provisions for ..... 213, pars. 165, 150, 178
darning, statutory provisions for ..... 213, par. 206; 763, pars. 620, 561, 656, 206
dutiable as such, regardless of material ..... 214 *a*
embroidery-machine, are not sewing-machine needles ..... 214 *o*
Goodyear's, as needles ..... 214 *j*
gramophone points are not ..... 214 *e*
hand-sewing, statutory provisions for ..... 763, pars. 620, 561, 656, 206
hypodermic, as manufactures of steel ..... 253 *l*
Jacquard lace-curtain loom ..... 214 *n*
kindergarten, not dutiable as needles ..... 214 *b*, 237 *f*
knitting-machine, statutory provisions for ..... 213, pars. 165, 150, 178, 205
knitting, statutory provisions for ..... 213, pars. 165, 150, 179, 206
latch, statutory provisions for ..... 213, par. 165
not specially provided for, statutory provisions for ..... 213, pars. 165, 150, 179, 206
Peasley's perineum as needles not specially provided for ..... 214 *i*
sail, harness, and mattress makers and upholsterers' ..... 763 *g*
sewing machine, statutory provisions for ..... 213, pars. 165, 150, 178, 205
statutory provisions for ..... 213, par. 206
spaying, as needles not specially provided for ..... 214 *h*
steel larding, not dutiable as needles ..... 214 *m*
surgical, dutiable as needles not specially provided for ..... 214 *d, f, k*
tape, statutory provisions for ..... 213, pars. 165, 150, 178
term restricted to implements carrying a thread ..... 213 *c*
unusual coverings for, silver caskets ..... 244 *b*
Neroli oil, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 577
Net—
cambric muslin, tamboured ..... 441 *j*
cotton lace, dutiable as lace ..... 449 *k*
goods, some lace and some not ..... 450 *a*
Nets—
beaded, statutory provisions for ..... 577, par. 408
cotton or other vegetable fiber, statutory provisions for ..... 431, par. 339
cut into strips for hat lining, dutiable as nets ..... 435 *g*
flax gill, statutory provisions for ..... 426, pars. 332, 272, 367
head, statutory provisions for ..... 506, pars. 371, 286, 398; 507, par. 368
held not to be laces ..... 541 *g, h, i*
made on the Nottingham machine ..... 432 *f*
plain, as manufactures of cotton ..... 420 *e, f*, 422 *a*
silk, statutory provisions for ..... 524, par. 390
spangled, statutory provisions for ..... 577, par. 408
Netting—
bags, jute fiber, not ejusdem generis with nettings ..... 438 *g*
beaded, statutory provisions for ..... 577, par. 408
cotton, a specific provision ..... 441 *e, f, g, h, i*
or other vegetable fiber, statutory provisions for ..... 431, par. 339

Netting—Continued.
cut into strips for hat lining, dutiable as netting ..... 435 *g*
silk, statutory provisions for ..... 524, par. 390; 525, par. 301
spangled, statutory provisions for ..... 577, par. 408
woolen, statutory provisions for ..... 506, par. 371, 286
Neutraline—
as distilled oil ..... 29 *g*, 30 *k*
as expressed oil ..... 33 *j*
is not paraffin ..... 776 *c*
New—
Arbor as a periodical ..... 764 *l*
Brunswick, box shooks from, of Maine lumber ..... 269 *c*, *d*, *e*
Zealand basils as skins for morocco ..... 637 *e*
hemp free as fibrous vegetable substance ..... 744 *g*
not the hemp of commerce ..... 424 *d*
Newspapers, statutory provisions for ..... 763, pars. 621, 562; 764, pars. 657, 745
Nickel—
alloy as sheets ..... 227 *h*
in pigs, ingots, bars, or sheets, statutory provisions for ..... 227, par. 185
resistance strips as manufactures of nickel ..... 238 *h*
not nickel sheets ..... 227 *g*
and iron sheets ..... 178 *a*, *b*
anodes not nickel in sheets ..... 227 *i*
bar buttons, statutory provisions for ..... 589, par. 414
in pigs, ingots, bars, or sheets, statutory provisions for ..... 227, par. 185
manufactures of, not specially provided for, statutory provisions for ..... 235, pars. 193, 215, 216
matte, statutory provisions for ..... 772, par. 629; 773, pars. 573, 667, 191
ore, statutory provisions for ..... 772, par. 629; 773, pars. 573, 667, 191
oxide in pigs, ingots, bars, or sheets, statutory provisions for ..... 227, par. 185
statutory provisions for ..... 227, pars. 167½, 203, 192
plated zinc sheets not zinc in sheets ..... 234 *d*, 240 *j*
rods and plates held to be dutiable as nickel ..... 228 *a*
statutory provisions for ..... 227, pars. 167½, 203, 192
wire not nickel or nickel alloy ..... 245 *a*
Nicol prisms, etc., of spar ..... 163 *i*
Nigella sativa as cummin seed ..... 797 *b*
Niger seed oil as oil for soap making ..... 746 *a*
Nightshirts—
as wearing apparel ..... 449 *g*
not dutiable as shirts ..... 460 *m*
Ningranine, a coal-tar preparation ..... 45 *a*
Niter cake, statutory provisions for ..... 90, pars. 80, 622, 85, 75
Nitragin as manure ..... 747 *b*
Nitrate—
cubic, statutory provisions for ..... 801, pars. 665, 621, 709, 630
of lead, statutory provisions for ..... 75, pars. 60, 50, 64, 59
of potash, crude, statutory provisions for ..... 786, pars. 644, 595, 685, 68
refined, statutory provisions for ..... 76, pars. 65, 56, 72, 69
of soda, statutory provisions for ..... 801, pars. 665, 621, 709, 630
Nitric acid, statutory provisions for ..... 686, par. 464
Nitrite of soda, a chemical compound ..... 34 *i*
Nitro-benzol, statutory provisions for ..... 725, par. 524
Nitronaphthalin—
a coal-tar preparation ..... 41 *i*
not free as naphthalin ..... 726 *d*
Nitropicric acid, statutory provisions for ..... 686, par. 464
Nitrosodioxynaphthalin or Gambim B ..... 39 *e*
Nitrotolnol—
a coal-tar preparation ..... 46 *j*
statutory provisions for ..... 725, par. 524
trinitrotolnol is not ..... 42 *a*
Nitrous ether, spirits of, statutory provisions for ..... 53, pars. 21, 17, 25, 110
Noils—
alpaca, as noils of wool ..... 480 *a*
Chinese camel hair, as wool noils ..... 480 *b*
wool or hair, statutory provisions for ..... 468, par. 685; 479, pars. 362, 279, 388
Noir salide or steam black, a chemical compound ..... 32 *f*

Nonenumerated—
manufactured articles, statutory provisions for ..... 840, secs. 6, 3, 4, 2513
unmanufactured articles, statutory provisions for ..... 840, secs. 6, 3, 4, 2513
when articles are said to be ..... 852 *g, h, i, j*
Nonimportation—
cases not opened in presence of customs officer not allowed as ..... 13 *b*
fruit, etc., whether in bulk or in packages, rotted on voyage, as a ..... 12 *d, e, f, g*, 13 *a, b*
goods destroyed during voyage as a ..... 11 *k, l*
leakage of entire contents of cask of liquor is a ..... 366 *i*
proof required in case of decayed fruit ..... 12 *b, f, g*
window glass broken on voyage not a ..... 12 *a*
Nonresidents, as to definition of ..... 812 *i, j*
Norwegian Veritas not a periodical ..... 764 *n*
Noscitur a sociis—
no application to embroidery proviso ..... 439 *c*
provision for crude vegetable substances ..... 762 *e*
(*See* Construction.)
Note paper ..... 559, par. 401; 560, par. 392
Notice—
failure to receive, fault of importer ..... 970 *d*
of addition by appraiser, importer entitled to ..... 927 *e*, 945 *a, b, c, d, e* 946 *o*
of arrival of goods, importer not entitled to ..... 891 *d*
of decisions of Board of General Appraisers, importers not entitled to ..... 978 *f*
of decisions of Secretary, importer not entitled to ..... 1126 *a, b, c, d, e, f, g, h*
of dissatisfaction with decision of collector, statutory provisions for ..... 970, sec. 14
of reappraisement, importer entitled to ..... 947 *i*, 951 *a*, 953 *a*
Nottingham—
lace bed sets, statutory provisions for ..... 450, par. 340
pillow shams, statutory provisions for ..... 450, par. 340
window curtains, part Nottingham ..... 451 *a, b, c*
statutory provisions for ..... 450, par. 340
machine, curtains made partly on ..... 433 *d*, 451 *a, b*
Novelty braids as cotton braids ..... 441 *i*
Nun's—
veiling as veilings ..... 530 *n*
as manufactures of wool ..... 487 *p*
veils are wearing apparel ..... 504 *b*
Nursery stock—
and evergreen seedlings distinguished ..... 312 *i*
list of plants, etc., held to be ..... 313 (*a*) to (*nn*) inclusive, 314 (*a*) to (*oo*) inclusive, 315 (*a*) to (*h*) inclusive.
statutory provisions for ..... 311, par. 252; 312, pars. 587, 282
Nut oil—
from Chinese oil tree, free ..... 26 *c*
statutory provisions for ..... 766, pars. 626, 568, 661
Nutgall extract—
as drugs advanced ..... 52 *g*
as nutgall advanced ..... 51 *b*
not a chemical compound ..... 28 *e*
not tannic acid ..... 22 *h*
Nutgalls, not edible—
advanced, statutory provisions for ..... 50, par. 20; 51, pars. 24, 94
crude, statutory provisions for ..... 732, pars. 548, 470, 560, 636
Nutmegs—
oil of, as essential oil ..... 31 *a, b*
statutory provisions for ..... 802, pars. 667, 631, 718, 551
Nuts—
and seeds distinguished ..... 26 *e*, 734 *c*
bastard Brazil not free as Brazilian ..... 290 *d*
bicycle, as steel nuts ..... 213 *a*
Brazil, statutory provisions for ..... 765, pars. 622, 491, 583, 746
cocoa, in the shell, statutory provisions for ..... 765, pars. 622, 224, 582, 746
cream, statutory provisions for ..... 765, pars. 622, 491, 584, 746
green fruit of almond tree not ..... 343 *c*
ground olive as nonenumerated articles ..... 851 *k*
not drugs ..... 51 *f*
Jatropha, are not seeds ..... 316 *g*

Nuts—Continued.
Jatropha, as drugs ..... 734 *c*
no allowance for impurities in ..... 344 *e*
not edible, advanced, statutory provisions for ..... 50, pars. 20, 16½; 61, pars. 24, 94
crude, statutory provisions for ..... 732, pars. 548, 470, 660, 636
not specially provided for, statutory provisions for ..... 343, pars. 272, 224, 309, 305
palm, statutory provisions for ..... 765, pars. 622, 491, 585, 753
walnuts, pickled, not shelled walnuts ..... 307 *b*
when Chinese longans are dutiable as ..... 330 *c*, 343 *g*, 344 *a*
wrought iron or steel, statutory provisions for ..... 213, pars. 163, 148, 176, 162
(See specific nuts.)
Nux vomica, statutory provisions for ..... 765, pars. 623, 564, 688, 552

O.

Oakum, statutory provisions for ..... 766, pars. 624, 565, 659, 747
Oar blocks, statutory provisions for ..... 267, pars. 200, 679; 268, pars. 223, 222
Oat—
feed, for cattle, dutiable as oat hulls ..... 301 *a*
hull feed, as nonenumerated article ..... 845 *e*
hulls ground, as crude vegetable substance ..... 762 *a*, *n*
statutory provisions for ..... 301, par. 231
meal, statutory provisions for ..... 301, pars. 231, 190, 260, 266
Oaths, abolition of, statutory provisions for ..... 1060, sec. 22
Oats, statutory provisions for ..... 300, pars. 230, 190; 301, pars. 259, 264
Objectives and objective lenses, as optical instruments ..... 142 *g*
Obscene articles prohibited, statutory provisions for ..... 869, sec. 16; 870, secs. 17, 18, 10, 11, 12; 871, secs. 11, 12, 13, 2491, 2492; 872, sec. 2493
Obscured glass defined ..... 135 *a*
Ocher—
and ochery earths, statutory provisions for ..... 66, pars. 49, 42, 54, 89
and umber in tubes, not colors ..... 67 *e*
burnt, not a color ..... 67 *d*
pulverized and washed, not crude ..... 66 *e*
Ochery earth, colored by ferric oxide ..... 67 *e*
Octopus gloy—
a chemical compound ..... 27 *h*
not a starch ..... 353 *f*
Oculists' lenses, dutiable as lenses ..... 140 *l*
Odor flasks—
as jewelry ..... 621 *e*
not toys ..... 237 *d*, 598 *e*
Oenantic ether—
as fruit ether ..... 54 *e*
statutory provisions for ..... 53, par. 113
Officer, merchant appraiser not ..... 966 *e*, *d*, *f*, 969 *h*
Oil—
cake no drawback on, statutory provisions for ..... 315, pars. 254, 285, 466
cake, statutory provisions for ..... 766, pars. 625, 567, 660, 748
cloth foundations, statutory provisions for ..... 457, par. 339
yellow lining for packing cases, not ..... 417 *e*
rubber-coated carriage aprons, not ..... 486 *n*
statutory provisions for ..... 428, par. 337; 429, para. 273, 369, 340
seeds. (*See* Seeds.)
Oils—
adeps lanæ, as rendered ..... 26 *a*
almond, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 556
amber, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 556
ambergris, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 557
American fish, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 749
aniline, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 559
anise or anise seed, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 558
anthoss, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 581
aspic, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 560
bergamot, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 561
betulinum, as distilled ..... 30 *d*
birch tar, as distilled ..... 30 *e*
bone grease, unpressed and unfiltered, not ..... 26 *e*

Oils—Continued.
cajeput, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 562
camphor, as distilled ..... 30 *f*
as nonenumerated article ..... 852 *c*
caraway, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 563
cassia, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 564
synthetic, free as oil of cassia ..... 26 *d*, 768 *e*
castor, statutory provisions for ..... 60, pars. 33, 27, 37, 17
cedrat, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 565
chamomile, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 566
Chinese nut, free as nut oil ..... 26 *c*, 768 *d*
cinnamon, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 564
citronella, statutory provisions for ..... 766, pars. 626, 568, 661: 767, par. 567
civet, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 568
coal tar ..... 43 *n*
cocoanut, not cacoa-butterine ..... 350 *g*
statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 579
cod, dutiable as fish oil ..... 745 *d*
for tanners, as fish oil ..... 63 *b*
from fish livers, as fish oil ..... 63 *a*
held not dutiable as fish oil ..... 746 *c*
liver, preparation of ..... 84 *b*
liver, statutory provisions for ..... 60, pars. 34, 28, 38
cognac, statutory provisions for ..... 53, par. 113
combinations of duty-free oils are dutiable ..... 26 *f*
of, statutory provisions for ..... 25, pars. 3, 60, 76; 26, par. 92
cotton seed, statutory provisions for ..... 60, pars. 35, 568, 39, 27
creosote, statutory provisions for ..... 725, par. 524
croton, statutory provisions for ..... 60, pars. 36, 568, 40, 26
dead, as distilled ..... 30 *i*, *j*
statutory provisions for ..... 725, pars. 524, 81
tar, creosote ..... 43 *e*, *p*
derived from orris root is essential oil ..... 26 *g*
distilled, carbolineum avenarius, as ..... 28 *p*
coal-tar products, not ..... 43 *n*
from coal tar ..... 30 *g*, *h*
neutraline, as ..... 29 *g*, 30 *k*, 33 *j*
semisolid material held to be ..... 34 *b*
statutory provisions for ..... 25, pars. 3, 60, 76; 26, par. 92
essential, distinction between natural and artificial ..... 32 *e*
eucalyptol camphylin, as ..... 30 *n*
mirbane, as coal-tar preparation ..... 46 *e*
perfumed with ottar of roses ..... 31 *c*
statutory provisions for ..... 25, pars. 3, 60, 76; 26, par. 92
Turkish oil of geranium, as ..... 30 *o*
expressed or rendered, animal origin, not grease ..... 34 *a*
so-called oil of rose ..... 33 *k*
statutory provisions for ..... 25, pars. 3, 60, 76; 26, par. 92
vegetable grease, so-called ..... 31 *d*
fennel, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 569
fish, statutory provisions for ..... 62, pars. 42, 34, 46
flaxseed, statutory provisions for ..... 60, pars. 37, 29, 41, 27
for soap making, Japanese herring oil, not ..... 63 *c*
rapeseed, not ..... 61 *d*
statutory provisions for ..... 745, pars. 568, 499, 599
for stuffing or dressing leather, cod oil not free as ..... 62 *g*
statutory provisions for ..... 745, pars. 568, 499, 599
for wire drawing, statutory provisions for ..... 745, pars. 568, 499, 599
from yellow wool grease, as distilled oil ..... 26 *h*, 347 *f*
fruit, statutory provisions for ..... 53, pars. 21, 17, 25, 114
fusel, statutory provisions for ..... 61, pars. 38, 30, 42, 112
heavy oil of wine, as distilled ..... 30 *m*
hempseed, statutory provisions for ..... 61, pars. 39, 31, 43, 28
ichthyol, statutory provisions for ..... 766, par. 626
Japanese herring, not dutiable as herring oil ..... 746 *e*, *j*
jasmine, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 570
juglandium, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 571

Oils—Continued.
juniper, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 572
known as carbolineum ..... 26 *k*
lavender, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 573
lemon, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 574
lemon grass, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 567
limes, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 575
linseed, linoleic acid is not ..... 22 *f*
statutory provisions for ..... 60, pars. 37, 29, 41, 27
liquid camphor refuse ..... 29 *r, s*
mace, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 576
mustard, synthetic, a chemical compound ..... 32 *h*
neroli, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 577
niger seed, for soap making ..... 746 *a*
nut, statutory provisions for ..... 766, pars. 626, 558, 661
nutmeg, as essential ..... 31 *a, b*
olive and cottonseed, admixture of ..... 60 *d*
olive. (*See* Olive oil.)
orange, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 578
orange flower, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 577
origanum, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 583
ottar of roses, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 553
palm, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 579
peanut, free as nut oil ..... 767 *d*
peppermint, statuory provisions for ..... 62, pars. 41, 33, 45
petit grain, free as orange oil ..... 772 *c*
petroleum, statutory provisions for ..... 766, pars. 626, 568
lubricating, as nonenumerated article ..... 848 *h*
poppy seed, statutory provisions for ..... 60, pars. 37, 29, 41, 580
rapeseed oil, chief value ..... 61 *c*
statutory provisions for ..... 61, pers. 39, 31, 43, 28
recovered olive ..... 26 *b*
rendered, grease, lubricant ..... 31 *e*
lanæ, dutiable as ..... 31 *g*
so-called fusel ..... 31 *f*
statutory provisions for ..... 25, pars. 3, 60, 76; 26, par. 92
resin, saponified, as an alizarin assistant ..... 59 *d*, 768 *i*
rose, synthetic, free as ottar of roses ..... 768 *g*
rosemary, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 581
sesame and peanut in combination ..... 26 *f*, 768 *h*
statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 582
sod, as leather stuffing grease ..... 745 *c*, 746 *f*
soluble. (*See* Alizarin assistant.)
sperm, as whale oil ..... 63 *d*
spermaceti, as whale oil ..... 63 *e*
statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 749
spike lavender, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 560
tar or carbolineum ..... 41 *e*
thyme, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 583
Turkey red. (*See* Alizarin assistant.)
valerian, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 583
whale. (*See* American fisheries; Fish oil.)
wintergreen, synthetic ..... 32 *g*
Okra pods, dried, as natural state ..... 305 *m*, 318 *i*
Old—
buckles for cotton ties, dutiable ..... 176 *c*
cannon not refuse material ..... 236 *k*, 237 *o*
fish plates held scrap ..... 168 *e*
iron chains as scrap ..... 168 *d*
locomotive tires not scrap ..... 168 *b*
refuse lead. (*See* Lead.)
squirrel hoas not free as hair ..... 661 *b*
steel rails not scrap ..... 168 *f*
when scrap ..... 168 *c*
(See specific articles and materials.)
Oleate of soda. (*See* Alizarin assistant.)

Olein—
as grease for soap making ..... 746 *l*
(*See* Acid, oleic.)
Oleo stearin as nonenumerated article ..... 848 *d*
Oleographs are lithographic prints ..... 558 *o*
Olive—
nuts, ground, as nonenumerated article ..... 851 *k*
not drugs ..... 51 *f*
oil, bottles containing, dutiable as bottles ..... 61 *g*
separately dutiable ..... 61 *e*
edible, characteristics of ..... 61 *i*
when imported, sample spoiled ..... 62 *c*
"fit for salad purposes" ..... 62 *e*
for manufacturing purposes ..... 767 *a*, *b*, 768 *c*, 771 *m*, *n*
for salad purposes ..... 62 *f*
gauge of ..... 62 *d*
in 5-gallon tins not dutiable as olive oil in tins, jars, etc ..... 62 *b*
in tins, dutiable quantity ..... 62 *a*
gauge of ..... 61 *h*
(manufacturing), statutory provisions for ..... 766, pars. 626, 568, 661
n. s. p. f., statutory provisions for ..... 61, pars. 40, 32, 44
so-called recovered, as an expressed oil ..... 26 *b*
soap as castile ..... 88 *d*, *i*
when unfit for food ..... 61 *f*
solide as logwood extract ..... 55 *d*
Olives—
black or ripe, as fruits in brine ..... 740 *h*
not dutiable as green olives ..... 334 *i*
dried, gallon is the wine gallon ..... 338 *h*
green or prepared, statutory provisions for ..... 337, pars. 264, 215, 662, 750
in brine, gallon is the wine gallon ..... 338 *i*
kegs of less than 1 gallon ..... 338 *j*
in jars, size of jars ..... 337 *e*
in tins of from 5 to 15 gallons ..... 338 *b*
stuffed, as green or prepared ..... 338 *f*
Onions—
bushel of 57 pounds ..... 309 *b*, *d*
in brine as prepared vegetables ..... 309 *c*
as preserved ..... 306 *b*
statutory provisions for ..... 309, pars. 249, 202, 280
Onionskin paper—
as writing paper ..... 560 *g*
not printing paper ..... 548 *c*, *d*, 560 *g*, 562 *k*
Onyx—
as similar to marble ..... 163 *q*
clocks as marble and metal ..... 163 *c*, *d*
for jewelry settings as precious stones ..... 160 *d*
in block, statutory provisions for ..... 157, par. 114
keystones as precious stones ..... 162 *b*, 627 *m*, 628 *b*
manufactures of, statutory provisions for ..... 160, pars. 115, 105
mosaic cubes, statutory provisions for ..... 157, par. 114
paving tiles, statutory provisions for ..... 157, par. 114
sawed or dressed, statutory provisions for ..... 157, par. 114
slabs, statutory provisions for ..... 157, par. 114
Opal—
a precious stone ..... 630 *j*
balls, drilled, as precious stones ..... 580 *m*, 629 *l*
glass bottles as colored ..... 119 *k*
glassware, bottles as ..... 130 *d*
must be wholly of opal glass ..... 123 *k*
(*See* Glassware.)
parts for studs as buttons ..... 591 *a*
Openwork—
cotton goods, as manufactures of cotton ..... 418 *i*
fabrics, held to be etamines ..... 432 *j*, 433 *a*, 436 *c*, 438 *i*, *j*
linen fabric, when countable ..... 464 *i*, *j*, *k*

Opera glasses—
and frames and mountings for, statutory provisions for ..... 141, pars. 111, 98
as manufactures of shell ..... 663 *b*, 664 *c*, *d*, *e*
in chief value of metal ..... 259 *g*, *k*, *l*
though shell chief value, as metal articles ..... 259 *i*, *j*, *l*, *m*
Opium—
alkaloids or salts of, statutory provisions for ..... 63, par. 43
aqueous extract of, statutory provisions for ..... 63, pars. 43, 35, 47; 64, par. 122
containing less than 9 per cent of morphia, statutory provisions for .. 63, pars. 43, 36, 48; 64, par. 120
crude or unmanufactured, containing 9 per cent and over of morphia, statutory provisions for ..... 63, pars. 43, 569, 663; 64, par. 120
in bonded warehouse, statutory provisions for ..... 63, pars. 43, 36, 48; 64, par. 121
powdered, as a drug advanced ..... 52 *i*, 64 *a*
preparation of, liq. opii sed ..... 64 *c*
preparations of, statutory provisions for ..... 63, pars. 43, 35, 36, 47, 48; 64, pars. 121, 122
prepared for smoking, statutory provisions for ..... 63, pars. 43, 36, 48; 64, par. 121
tincture of, as laudanum, statutory provisions for ..... 63, pars. 43, 35, 47; 64, par. 122
Optical instruments—
and frames and mountings for, statutory provisions for ..... 141, pars. 111, 98
disks for, when dutiable ..... 132 *f*
glass plates for, statutory provisions for ..... 742, pars. 565, 466, 591, 708
hæmometers, not ..... 244 *o*
parts of ..... 142 *e*
what are glass disks for ..... 743 *a*, *c*, *d*, *e*, *f*
Orange—
flower oil, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 577
juice, concentrated, as alcoholic compound ..... 24 *k*
sour, statutory provisions for ..... 754, pars. 697, 533, 631
mineral, statutory provisions for ..... 67, pars. 50, 51, 65, 58
oil, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 578
paper as tissue paper ..... 560 *d*
peel, dried, statutory provisions for ..... 341, par. 267
in brine ..... 342 *a*, *b*, *c*
held not preserved ..... 772 *g*
not preserved, etc., statutory provisions for ..... 772, pars. 6..7, 570, 661, 751
preserved or candied, statutory provisions for ..... 341, par. 267; 342, pars. 220, 305
pulp as fruits preserved in own juice ..... 332 *e*
seedlings as tropical fruit plants ..... 741 *b*
wood sticks, statutory provisions for ..... 816, par. 700, 684; 817, pars. 756, 812
Oranges—
and lemons in brine, barrels containing free as usual coverings ..... 270 *d*
bitter, in barrels ..... 341 *h*
peeled and sliced ..... 340 *b*
cut in two, in brine ..... 340 *f*
halved, in brine, as fruits in brine ..... 740 *c*
in boxes, not in bulk ..... 341 *b*
in packages, how assessable ..... 341 *g*
lemons, etc., boxes, barrels, etc., containing, statutory provisions for ..... 270, pars. 205, 216, 301
methods of packing ..... 341 *a*
statutory provisions for ..... 340, pars. 266, 216, 301, 296, 298
Orchids, statutory provisions for ..... 310, pars. 251, 234½, 666
Orchil—
extract, as a color ..... 72 *f*
not a color ..... 72 *h*
not free as orchil ..... 772 *h*
or orchil liquid, statutory provisions for ..... 772, pars. 628, 571, 665, 550
vegetable, free as orchil ..... 772 *i*
Ore—
broken and freed from rock, as crude mineral ..... 758 *i*
chromic, statutory provisions for ..... 724, pars. 520, 438, 132, 214
cobalt, statutory provisions for ..... 726, pars. 525, 444, 539, 675
concentrated copper, free as copper ore ..... 773 *a*
copper, statutory provisions for ..... 772, par. 629; 773, pars. 451, 191, 186
emery, statutory provisions for ..... 736, pars. 550, 472, 562, 692
gold, statutory provisions for ..... 772, par. 629; 773, pars. 573, 667, 752
iron, statutory provisions for ..... 166, pars. 121, 109½; 167, pars. 133, 144
lead, statutory provisions for ..... 222, pars. 181, 165, 199, 188

Ore—Continued.
manganese, statutory provisions for ..... 756, pars. 607, 546, 643, 621
nickel, statutory provisions for ..... 772, par. 629; 773, pars. 573, 667, 191
silver, statutory provisions for ..... 772, par. 629; 773, pars. 573, 667, 752
sulphur, as pyrites, statutory provisions for ..... 805, pars. 674, 642, 727, 133, 144
tin, statutory provisions for ..... 808, pars. 683, 653, 736, 807
tungsten. (*See* Tungsten ore.)
vanadium. (*See* "Vanadium ore;" see also specific ores.)
Organzine—
statutory provisions for ..... 515, pars. 385, 298, 410, 381
warp ends, as silk yarn ..... 516 *m*
what is ..... 516 *i*
Oriental rugs, statutory provisions for ..... 511, pars. 379, 287, 399
Orleans and extracts of, statutory provisions for ..... 695, pars. 475, 375, 484, 499
Ornamental—
feathers, crude, dutiable as crude ..... 610 *e*, *f*, *g*, 611 *g*, *h*, *i*, 612 *a*, *f*, *h*
statutory provisions for ..... 609, pars. 425, 328, 443; 610, par. 429
flowers, statutory provisions for ..... 609, pars. 425, 328
fruits, statutory provisions for ..... 609, pars. 425, 328
grains, statutory provisions for ..... 609, pars. 425, 328
ironwork, as structural iron ..... 172 a
leaves, dipped, wreaths as ..... 610 *m*, 611 *l*, *m*
leaves, statutory provisions for ..... 609, pars. 425, 328
stems, statutory provisions for ..... 609, pars. 425, 328
trees, Indian deodar (cedar) not ..... 312 *h*
Ornamented. (*See* Decorated.)
Ornaments—
beaded, statutory provisions for ..... 577, pars. 408, 396
china, statutory provisions for ..... 102, pars. 95, 84, 85, 100, 125
dress, dutiable as buttons ..... 590 *d*, 592 *k*
hat, hair, etc., not jewelry ..... 620 *c*, 622 *c*, 623 *a*, *b*, *h*, *k*, 625 *a*, *p*
held not dutiable as trimmings ..... 526 *k*
in chief value of metal ..... 253 *q*
in the piece, as trimmings ..... 528 *b*
link, as similar to link sleeve buttons ..... 590 *c*
metal figures are, and not toys ..... 242 *a*
millinery, statutory provisions for ..... 609, pars. 425, 328, 443, 429
silk, statutory provisions for ..... 534, pars. 300, 412
spangled, statutory provisions for ..... 577, pars. 408, 396
Orphan asylum, statuary for ..... 792 *a*
Orpiment, statutory provisions for ..... 696, pars. 479, 382, 489, 601
Orris—
powder as a drug ..... 53 *f*
root as a drug advanced ..... 53 *g*
distillation from, not enfleurage grease ..... 768 *j*
ground as a drug ..... 52 *n*
oil from is essential oil ..... 26 *g*
prepared, cut and smoothed, as advanced ..... 53 *g*
Orthotolindin as aniline oil ..... 771 *l*
Osier—
braids, plaits, etc., statutory provisions for ..... 582, par. 409; 583, pars. 417, 518
hats, statutory provisions for ..... 582, par. 409
manufactures of, statutory provisions for ..... 271, par. 206; 272, pars. 179, 459, 395
prepared for basket-makers' use, statutory provisions for ..... 271, par. 206; 272, pars. 179, 459, 471
Osmium, statutory provisions for ..... 773, pars. 630, 574, 668, 623
Ostensorium as regalia ..... 793 *l*
Ottar of roses—
essential oil not ..... 31 *c*
oil, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 553
so-called oil of rose not ..... 33 *k*
synthetic, as ottar of roses ..... 768 *g*
Otter tails as dressed furs ..... 615 *i*
Overalls, buckles for, not trousers buckles ..... 589 *a*
Owner of merchandise, who deemed to be, statutory provisions for ..... 903, sec. 1
Ox—
hides, dressed, as leather ..... 638 *f*
shoes. (*See* Shoes, horse, mule, and ox.)

Oxalic acid, statutory provisions for ..... 686, par. 464
Oxide of—
cobalt. (*See* Cobalt, oxide of.)
iron, as nonenumerated article ..... 848 *e*
manganese, statutory provisions for ..... 756, pars. 607, 546, 643, 621
strontia, statutory provisions for ..... 805, pars. 673, 640, 725, 631
tin, block, statutory provisions for ..... 808, pars. 683, 653, 736, 209
uranium, statutory provisions for ..... 809, pars. 691, 663, 746, 635
zinc. (*See* Zinc.)
Oxides of iron, when a color ..... 100 *n*
Oysters in oil, free as shellfish ..... 799 *a*

P.

Packages, liquors in. (*See* Liquors.)
Packed package fees, jurisdiction Board of General Appraisers ..... 1001 *g*
Packing boxes—
containing empty gin bottles are usual coverings ..... 269 *h*
egg and cheese boxes are ..... 269 *f*, *g*
empty, statutory provisions for ..... 269, pars. 204, 180, 228, 231
Padding—
as a manufacture of flax ..... 463 *n*, *o*, *p*
jute, as a manufacture of jute ..... 465 *j*, *k*, *l*, *m*
fabric, as burlaps ..... 453 *e*, *f*, *g*, *i*, 454 *f*, *g*
not burlaps ..... 466 *n*
Paddings, statutory provisions for ..... 460, par. 334
Paddy—
not dutiable as seeds ..... 301 *b*
statutory provisions for ..... 301, pars. 232, 193, 261, 271
Paille de yiz held to be chip ..... 584 *k*
Paint—
containing lead, statutory provisions for ..... 69, pars. 55, 62, 67
zinc, statutory provisions for ..... 70, pars. 57, 47, 60
white, statutory provisions for ..... 69, pars. 55, 62, 67; 70, pars. 57, 47, 60
Painted—
ceilings as paintings in oil ..... 671 *g*
china badges not paintings ..... 105 *f*
copper plates as paintings ..... 673 *c*, *e*
fans as paintings ..... 540 *m*, 674 *d*
folders not paintings ..... 670 *h*
gelatin cards as paintings ..... 673 *d*
glass windows for church ..... 783 *d*
not free as paintings nor works of art ..... 165 *a*, *b*
statutory provisions for ..... 142 pars. 112, 102, 122
Ivory miniatures as paintings ..... 673 *f*
lithographs, when paintings ..... 555 *k*, 557 *d*, 674 *b*
paper hangings not paintings ..... 562 *i*, 671 *b*, 673 *l*
papier-maché panels as paintings ..... 674 *e*
photographs as paintings ..... 669 *b*
plaques not paintings ..... 670 *b*
porcelain as paintings ..... 673 *i*, *n*, 674 *c*, 676 *a*
not paintings ..... 673 *m*
screens, when paintings ..... 669 *d*, 671 *c*, *l*, 673 *k*, 674 *a*
shells as paintings ..... 673 *g*
silk as paintings ..... 671 *j*
screens not paintings ..... 541 *j*
spoons not paintings ..... 673 *o*
tabernacle not a painting ..... 670 *e*
tapestry as paintings ..... 671 *k*
tile pictures not paintings ..... 674 *f*
Painters' canvas as manufactures of wool ..... 487 *q*
Paintings—
and frames separately dutiable ..... 277 *k*, 668 *d*, *e*, 672, *a*, *h*, 674 *h*, *i*, *j*
cabinet with painted panels, not ..... 277 *a*
enamels on copper, not ..... 254 *s*
free entry of, statutory provisions for ..... 778, pars. 585, 677, 759
hand-painted frames are not ..... 276 *n*
piano case, not ..... 279 *n*
spoons, not ..... 255 *i*

Paintings—Continued.
imported by business firm for exhibition ..... 820 *b*
in aniline colors not oil paintings ..... 670 *e*
in frames invoiced as paintings at one price ..... 924 *c*, 941 *f*
in mineral colors not oil paintings ..... 836 *j*
in oil or water colors, statutory provisions for ..... 667, pars. 454, 575, 465, 470
ivory painted boxes, not ..... 655 *e*
lithographs painted over by hand, not ..... 555 *k*, 557 *l*
metal boxes, painted lids, are not ..... 236 *i*
on china, mineral colors ..... 103 *h*
on glass, statutory provisions for ..... 821, pars. 703, 686, 757
on porcelain, mineral colors ..... 104 *p*, 105 *a*, *b*, *c*
painted plaques, not ..... 104 *p*, 105 *a*, *b*, *c*
wooden panels, not ..... 279 *t*
splasher mats held to be ..... 280 *e*, 575 *m*
Paints—
statutory provisions for ..... 71, pars. 58, 48, 61, 87
water color, when toys ..... 599 *k*, 600 *l*
(*See* Colors.)
Palings, wood, statutory provisions for ..... 268, pars. 202, 681, 225, 224
Palladium, statutory provisions for ..... 773, pars. 631, 576, 669, 624
Palm—
bast as manufactures of vegetable fiber ..... 461 *a*
wood ..... 275 *a*
leaf braids, plaits, etc., statutory provisions for ..... 582, par. 409; 583, pars. 417, 518, 448
dyed or preserved as manufactures of palm leaf ..... 648 *d*, *e*
fans, common, statutory provisions for ..... 737, pars. 552, 474, 564, 693
hats, statutory provisions for ..... 582, par. 409; 583, par. 400
manufactures of, statutory provisions for ..... 647, pars. 449, 352, 460, 395
painted and preserved as unmanufactured ..... 737 *a*
as nonenumerated articles ..... 848 *l*
preserved, not manufactures of palm leaf ..... 648 *m*
wreaths of as ornamental leaves ..... 611 *m*
unmanufactured, statutory provisions for ..... 737, pars. 552, 474, 564
oil, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 579
palm leaves dyed and painted, not palms ..... 310 *b*
Palms, statutory provisions for ..... 310, pars. 251, 2344, 666
Pamphlets in foreign languages, statutory provisions for ..... 714, pars. 502, 411, 513
statutory provisions for ..... 564, pars. 403, 311, 423, 384
Panel, carved marble, as statuary ..... 670 *i*
Panne velvet dutiable as plush ..... 518 *a*, *b*
Pant hooks, as metal articles ..... 258 *p*
Pants, cotton, etc., knit, statutory provisions for ..... 408, par. 319
Papaw—
melon juice, dried and ground as advanced ..... 51 *d*
milk as a crude inedible drug ..... 733 *e*
powder as a crude drug ..... 734 *o*
Paper—
adhesive, with cutter, as manufactures of paper ..... 572 *j*
albumenized, statutory provisions for ..... 550, pars. 398, 307, 419
antiquarian, statutory provisions for ..... 560, par. 392
Armenian fumigating, as paper ..... 561 *i*
bags, as manufactures of paper ..... 552 *a*, 566 *l*, *m*, 573 *d*, *e*
for embroideries not envelopes ..... 575 *a*
printed, as manufactures of paper ..... 566 *l*, *m*, 573 *d*, *e*
baryta-coated, not as surface-coated 551*a*
basic photographic, statutory provisions for ..... 550, par. 398
bibulous, statutory provisions for ..... 548, par. 397
bond, statutory provisions for ..... 559, par. 401
borders, as manufactures of paper ..... 572 *b*
bottle caps as, manufactures of paper ..... 572 *b*
boxes, plain, as manufactures of paper ..... 571 *e*
printed, as manufactures of paper ..... 574 *a*
statutory provisions for ..... 570, pars. 405, 390
box-tops, as printed surface-coated ..... 551 *i*, 556 *l*
embossed and gilded as manufactures of paper ..... 562 *g*, 573 *f*
bristol board, varieties of ..... 560 *b*, *c*, *h*
cardboard ..... 561 *a*, *q*

Paper—Continued.
cigarette, statutory provisions for ..... 577, pars. 459, 359, 468
clippings, photographic ..... 773 *b*
cloth-lined, as paper ..... 561 *g*
coated with chemicals as surface-coated ..... 551 *e*
mucilage ..... 561 *d*
comb marble, as surface-coated ..... 551 *b*
copying, statutory provisions for ..... 548, pars. 397, 307; 549, par. 419
cotton-back, as manufactures of paper ..... 572 *i*
as paper ..... 561 *g*
crackers not toys ..... 575 *e*
crepe, held not tissue ..... 550 *c, g*, 563 *e*
statutory provisions for ..... 548, par. 397
cut into squares as paper ..... 561 *f*
cut pieces held as envelopes ..... 553 *i*
demy, statutory provisions for ..... 560, par. 392
distinguished from manufactures of paper ..... 561 *e, j*, 562 *c*, 564 *b, f*
drawing, statutory provisions for ..... 559, par. 401; 560, pars. 310, 422, 392
elephant, statutory provisions for ..... 560, par. 392
embossed, held as manufactures of paper ..... 575 *i*
not manufactures of paper ..... 564 *b, f*
emery, as paper ..... 563 *f*
envelopes, statutory provisions for ..... 553, pars. 399, 309, 307, 421, 391
fans, not dutiable as fans ..... 617 *c*
ferroprussiate, as sensitized ..... 552 *n*
filtering, as a scientific preparation ..... 781 *h, i*
circular sheets, not manufactures of paper ..... 549 *k, l*, 550 *h*
statutory provisions for ..... 548, pars. 397, 307; 549, par. 419
foolscap, statutory provisions for ..... 560, par. 392
for fireboards, statutory provisions for ..... 561, pars. 402, 310, 422, 392
for pamphlet covers as printing ..... 548 *b*
for screens, statutory provisions for ..... 561, pars. 402, 310, 422, 392
gelatine-coated, as manufactures of paper ..... 575 *j*
gummed paper, not surface-coated ..... 561 *d*, 563 *c*, 564 *c*
hand-printing, as handmade ..... 548 *d*
type of provision for ..... 560, *d, e, f*
statutory provisions for ..... 559, par. 401
surface-coated, as handmade ..... 551 *j*
hangings, cotton and paper article as ..... 562 *a*
hand painted, as paper hangings ..... 562 *i*, 671 *b*, 673 *l*
statutory provisions for ..... 561, pars. 402, 310, 422, 392
imitation parchment claimed free as cutch ..... 563 *h*
not printing ..... 562 *e, l*
imperial, statutory provisions for ..... 560, par. 392
initials, as manufactures of paper ..... 572 *a*
Jacquard designs on, statutory provisions for ..... 561, par. 402
Japan, as manufacture of paper ..... 574 *g*
Japanese, handmade, for etchings ..... 563 *g*
lace-paper doilies as manufactures of paper ..... 573 *n o*
leaves as manufactures of paper ..... 574 *e*, 576 *f*, 577 *c*
ledger, statutory provisions for ..... 559, par. 401
letter, statutory provisions for ..... 559, par. 401; 560, par. 392
lithographic transfer ..... 561 *c*, 562 *d*
lithographically printed surface-coated ..... 551 *f, i*
maker's felts, as woolen felts ..... 502 *c*
manufactures of, statutory provisions for ..... 571, pars. 407, 313, 425, 388
surface-coated, statutory provisions for ..... 550, par. 308, 420
masks, statutory provisions for ..... 661, par. 451, 355, 463
mesh, as manufactures of cotton ..... 420 *h*
mottoes embroidered in wool ..... 571 *i*
napkins, as manufactures of paper ..... 573 *m*, 574 *f*
as printed matter ..... 569 *j*
netting, as manufactures of surface-coated paper ..... 553 *d, e*
not specially provided for, statutory provisions for ..... 561, pars. 402, 310, 422, 392
note, statutory provisions for ..... 559, par. 401; 560, par. 392
old, for paper stock, statutory provisions for ..... 773, pars. 532, 577, 670, 754

Paper—Continued.
onionskin, as writing paper ..... 560 *g*
not printing paper ..... 548 *c, d*, 560 *g*, 562 *k*
orange wrapping, as tissue ..... 550 *d*
parchment, parchment cloth not ..... 551 *g*
statutory provisions for ..... 550, pars. 398, 308
what is ..... 551 *k*
pasteboard ..... 561 *j*
photograph-covering, as tissue ..... 550 *e*
pottery, statutory provisions for ..... 548, par. 397
printing, statutory provisions for ..... 547, par. 396; 548, pars. 306, 417, 418, 387, 386
ream of, statutory provisions for ..... 559, par. 401
record, statutory provisions for ..... 559, par. 401
ruled music, not writing paper ..... 567 *m*
seals as printed matter ..... 569 *c*
sensitized, statutory provisions for ..... 550, pars. 398, 307, 419
sheathing, grease-proof is not ..... 577 *d*
statutory provisions for ..... 547, pars. 394, 404, 416, 389
silver, statutory provisions for ..... 548, par. 307; 549, par. 419
sized (1883) ..... 564 *d*
stained glass imitation ..... 563 *o*
stereotype, statutory provisions for ..... 548, par. 397
stock, statutory provisions for ..... 773, pars. 632, 577, 670, 754
strawboard ..... 562 *c*
striped tissue not printed matter ..... 550 *b, f*
strips not manufactures of paper ..... 551 *d*
surface-coated, definition of ..... 552 *j, k*
gelatin-coated paper not ..... 575 *j*
inked paper not ..... 575 *l*
statutory provisions for ..... 550, pars. 398, 308, 420
tablet, statutory provisions for ..... 559, par. 401
tarred roofing, as sheathing ..... 547 *f, g*
tissue, statutory provisions for ..... 548, pars. 397, 307; 549, par. 419
tracing, as paper, n. s. p. f ..... 562 *b*
as parchment paper ..... 551 *c*
not parchment paper ..... 551 *h*
tray with 101 picture as manufactures of paper ..... 574 *i, j*
typewriter, statutory provisions for ..... 559, par. 401
umbrellas, Japanese, as manufactures of paper ..... 575 *k, p, q*, 576 *a*
ware (1883), metal paper weights as ..... 257 *e*
wood pulp, not parchment paper ..... 561 *b*
wood-shaving, as manufactures of paper ..... 573 *c*
as veneers of wood ..... 267 *g*
not paper hangings ..... 562 *j*
not veneers ..... 266 *d*, 275 *f*
writing, statutory provisions for ..... 559, par. 401; 560, pars. 310, 307, 422
Papier-maché—
buttons not dutiable as paper buttons ..... 661 *j*
figures as toys ..... 602 *i, n*
lacquered trays as manufactures of ..... 659 *e*
manufactures of, statutory provisions for ..... 654, pars. 450, 353, 461; 655, par. 472
panels, painted, as paintings ..... 674 *e*
Paprika as capsicum or red pepper ..... 356 *a*
Para comil, medicinal ..... 78 *p*
Paraffin—
and stearin candles as nonenumerated articles ..... 846 *m*
is a product of petroleum ..... 769 *e, g*
liquid and molle, as paraffin ..... 775 *g, i*, 776 *a, d*
not distilled ..... 30 *l*
not dutiable as product of petroleum ..... 769 *d*
molle not dutiable as product of petroleum ..... 769 *d*
statutory provisions for ..... 775, pars. 633, 578, 671, 625
Paraldehyde, as nonalcoholic medicinal ..... 77 *e*, 78 *e*, 82 *c*
Paramidophenal salzsaures, a coal-tar preparation ..... 46 *l*
Paranitranilin a coal-tar preparation ..... 46 *n*
Paranitrophenol a coal-tar preparation ..... 46 *o*

Paraphenylene diamine a coal-tar preparation ..... 43 *k*
Parasol—
heads of china ..... 109 *m*
ribs and stretchers, statutory provisions for ..... 216, pars. 170, 155½, 491
sticks, rough, statutory provisions for ..... 816, pars. 700, 684; 817, pars. 756, 812
Parasols—
doll as toys ..... 597 *c*
embroidered, as embroidered articles ..... 437 *e*
statutory provisions for ..... 680, pars. 462, 360; 681, pars. 470, 491
sticks for, china heads ..... 681 *i*
statutory provisions for ..... 680, pars. 462, 361; 681, pars. 471, 492
Parcel post, undervaluation, no penalty for ..... 923 *e*
Parchment—
cloth, as manufactures of paper ..... 551 *g*, 572 *i*
drumheads as parts of musical instruments ..... 666 *g*, *k*, 776 *f*
not confined to parchment for manuscripts ..... 776 *e*
paper, imitation, as paper, n. s. p. f ..... 562 *e*, *l*
rag and wood pulp ..... 561 *k*
statutory provisions for ..... 550, pars. 398, 808
statutory provisions for ..... 776, pars. 634, 579, 672, 765
Parian—
ware, manufactures of, statutory provisions for ..... 108, pars. 96, 101
statutory provisions for ..... 102, pars. 95, 84, 85, 100, 126, 126
works for exhibition, statutory provisions for ..... 820, pars. 702, 688, 759; 821, sec. 2509
Paris—
green, statutory provisions for ..... 75, pars. 59, 59½
white, statutory provisions for ..... 69, pars. 56, 46, 59, 45
Parme A, a coal-tar color ..... 44 *o*
Parsley—
seeds as crude drugs ..... 734 *b*
(*See* Seeds.)
Parties to suit, actions to recover duties paid ..... 1140 *e*, *f*, *g*, *h*, 1141 *c*, *d*, *e*, *f*, *g*
Partly—
finished lace dutiable as lace ..... 531 *j*
finished rubber balloon, not inflated, not a toy ..... 606 *o*
made envelopes held as envelopes ..... 553 *i*
Partnership—
any member of, may be consignee ..... 691 *d*
citations should be addressed to individual partners ..... 1140 *e*
consigned and purchased goods ..... 919 *e*, 920 *a*
tools of trade belonging to ..... 789 *a*
violations of revenue laws by ..... 1130 *c*, *d*
Partridge sticks, statutory provisions for ..... 816, pars. 700, 684; 817, pars. 756, 812
Parts of—
artificial flowers, rubber tubing not ..... 613 *h*
guns, as metal articles ..... 251 *f*
jewelry, statutory provisions for ..... 619, par. 434
white metal articles as ..... 622 *i*
knives, scales for handles not ..... 655 *f*, *g*
for pocketknives are parts of knives ..... 206 *a*
musical instruments not dutiable as musical instruments ..... 663 *f*
when dutiable as musical instruments ..... 667 *c*, *d*, *e*, *f*, *g*, *j*
when shaped wood is ..... 665 *f*, 666 *d*, *e*
plows not classifiable as plows ..... 680 *b*
rifles, telescopic sights as ..... 210 *c*
spectacle frames not dutiable as frames ..... 255 *f*
toys not dutiable as toys ..... 598 *f*, 600 *b*, 603 *f*, 606 *o*
umbrellas, tubes for the handles are not ..... 203 *g*
Passengers—
baggage in transit to foreign country, statutory provisions for ..... 1067, sec. 28
(*See* Personal effects.)
Pasta Mack, an alcoholic toilet preparation ..... 23 *i*
Paste—
and glass distinguished ..... 146 *o*, 155 *i*, 591 *g*
buttons not dutiable as glass buttons ..... 591 *g*
definition of ..... 147 *j*

Paste—Continued.
manufactures of, statutory provisions for ..... 142, pars. 112, 351, 459; 143, par. 420
or glass, compositions of, statutory provisions for ..... 143, par. 420
shoemaker's, as nonenumerated article .....
(See specific pastes.)
Pasteboard—
as a manufacture of paper ..... 572 *e*
when a manufacture of paper ..... 561 *j*
Pastel board as drawing paper ..... 560 *i*
Pastels, statutory provisions for ..... 667, par. 454
Pastes, toilet, statutory provisions for ..... 85, pars. 70, 61, 77
(See specific pastes.)
Pastilles de reglise—
as confectionery ..... 290 *a*, *b*, 291 *a*
as extract of licorice ..... 58 *c*
Pastilles, smokers', as perfumery ..... 86 *h l*
Pastry articles as nonenumerated articles ..... 855 *k*
Pate de reglise as confectionery ..... 291 *a*
Patent leather, statutory provisions for ..... 635, par. 438; 636, pars. 341, 456
Patentee, license fee to, not part of market value ..... 944 *e*
Pattern books as printed matter ..... 569 *m*
Patterns—
for machinery, statutory provisions for ..... 759, pars. 616, 557, 652
for steam turbine held free ..... 760 *d*
molders', as patterns for machinery ..... 769 *e*
Paving—
posts. (*See* Posts.)
tile, statutory provisions for ..... 94, par. 130; 157, pars. 114, 104, 124, 467
Payment—
of duty essential to review by Board of General Appraisers ..... 1000 *f*, *g*
goods entered without, status ..... 888 *b*
on wrong goods ..... 971 *c*, 974 *h*
protests, conditions precedent ..... 971 *d*, 983 *c*, *d*, *e*, *f*, *g*, *h*. 1000 *f*, *g*
voluntary and involuntary ..... 1006 *e*, *f*, *g*, 1007 *i*, 1008 *i*, 1152 *m*, 1153 *b*, *c*, *d*, *e*, *f*, *g*, *h*, *i*, 1154 *a*
Pea—
beans dutiable as beans ..... 304 *g*
bulls as crude vegetable substances ..... 761 *c*, 762 *b*
sausage, as nonenumerated articles ..... 844 *h*
Peach kernels—
as crude drugs ..... 733 *f*, 735 *a*
not similar to almonds ..... 343 *d*
Peaches, statutory provisions for ..... 329, par. 262
Peacock eyes, as manufactures of paste ..... 145 *k*
Peacocks not poultry ..... 710 *i*
Peanut oil free as nut oil ..... 767 *d*
Peanuts, statutory provisions for ..... 343, pars. 271, 223, 308, 304
Pear stocks, cuttings or seedlings, statutory provisions for ..... 311, par. 252
Pearl—
beads, so-called, not pearls ..... 634 *c*
buttons, statutory provisions for ..... 589, pars. 414, 316, 429
hardening, a specific provision ..... 97 *d*
as nonenumerated articles ..... 848 *i*
as sulfate of lime ..... 65 *e*
statutory provisions for ..... 97, par. 91
mother-of, manufactures of, statutory provisions for ..... 654, pars. 450, 354, 462
not manufactured, statutory provisions for ..... 776, pars. 635, 580, 673, 756
stud buttons, as buttons ..... 592 *c*
Pearls—
as precious stones ..... 630 *l*
drilled and strung, as "in their natural state" ..... 633 *e*
and unassorted ..... 633 *c*
natural state, statutory provisions for ..... 633, par. 436
set, statutory provisions for ..... 619, par. 434
split ..... 626 *h*
statutory provisions for ..... 619, p. 434; 633, pars. 436, 337, 453
strung, statutory provisions for ..... 619, par. 434

Pears—
alligator, pears not ..... 329 *i*, 740 *a*
or avocado ..... 740 *a*
in slightly salt water not brine ..... 740 *k*
in water, as pears green or ripe ..... 331 *c*
prickly, not dutiable as pears ..... 739 *f*
statutory provisions for ..... 329, par. 262
Pease—
dried, method immaterial ..... 309 *e*
statutory provisions for ..... 309, pars. 250, 203, 281
green, statutory provisions for ..... 309, pars. 250, 581, 281
in cartons, etc., statutory provisions for ..... 309, pars. 250, 203, 281
prepared or preserved, statutory provisions for ..... 304, pars. 241, 198, 271
seed, statutory provisions for ..... 309, par. 250
what the term applies to ..... 309 *f*
so-called black eyed beans as ..... 310 *a*
split, statutory provisions for ..... 309, pars. 250, 203, 281
Peat moss—
fiber as peat moss ..... 676 *b*
statutory provisions for ..... 676, par. 455
Pebble—
disks or slabs, as pebble unwrought ..... 721 *e*, *f*
lenses. (*See* Lenses.)
unwrought, statutory provisions for ..... 721, pars. 507, 418, 519, 665
Pedestals—
as statuary ..... 670 *j*
not statuary ..... 672 *b*, 675 *f*
Pedigree of animals must show grandparents ..... 691 *c*
Peel—
citron. (*See* Citron peel.)
lemon. (*See* Lemon peel.)
orange. (*See* Orange peel.)
Pelissier—
canvas, as manufactures of jute ..... 465 *i*, *j*
paddings, as burlaps ..... 454 *f*
Pelletierine, medicinal ..... 78 *p*
Pen and ink—
drawings, statutory provisions for ..... 667, par. 454
sketches, as paintings ..... 673 *j*
Penalties for bribery, statutory provisions for ..... 1067, secs. 26, 27
Penalty—
additional duty for undervaluation held to be ..... 923 *b*
additional duty for undervaluation held not to be ..... 923 *d*, 934 *d*, 935 *i*
for false statements in invoices, statutory provisions for ..... 915, sec. 6
for fraudulent entry, statutory provisions for ..... 937, sec. 9
(*See* Additional duty for undervaluation.)
Pencil—
leads, red sticks as ..... 677 *f*
statutory provisions for ..... 677, pars. 457, 358, 467, 473
Pencils—
automatic, not toys ..... 600 *m*
cane, as lead pencils ..... 676 *d*
colored, not crayons ..... 676 *f*, 677 *a*, *e*
eyebrow, as toilet preparations ..... 86 *o*
hair, statutory provisions for ..... 587, pars. 410, 314, 427, 447
lead, statutory provisions for ..... 676, pars. 456, 357, 466, 473
of wood, ink extractor not ..... 677 *d*
slate pieces for, as manufactures of slate ..... 166 *f*
statutory provisions for ..... 676, pars. 456, 357, 466, 131
soap, as soap ..... 88 *c*
as nonenumerated articles ..... 855 *j*
Penholders—
and paper knives, combination, not penholders ..... 228 *g*
artist's combination pen and penholder not ..... 245 *b*
combination pen and pencil holder not ..... 228 *e*
pencil and penholder not ..... 254 *c*
stamp, pen and pencil holder not ..... 229 *a*

Penholders—Continued.
glass with metal tips ..... 228 *f*
goose quills fitted into brass holders, are ..... 228 *i*
holders, black glass, fused to white glass pens, are not ..... 228 *h*
tips and parts, statutory provisions for ..... 228, pars. 187, 169, 205, 208
Penknives—
and parts, statutory provisions for ..... 204, pars. 153, 138, 165; 205, par. 207
miniature not jewelry ..... 622 *h*
not toys ..... 601 *b*
Pens—
and penholders, dutiable separately ..... 228 *b*, *d*
drawing, are not pens, metallic ..... 249 *o*
gold, statutory provisions for ..... 228, pars. 187, 169, 205
implements having pen point and barrel in one piece are ..... 228 *c*
metallic, statutory provisions for ..... 228, pars. 186, 168, 204, 208
Penwipers, wool and metal, as in part of wool ..... 238 *d*, 483 *e*
Peony roots as nursery stock ..... 315 *i*
Pepper—
berry residuum, used to adulterate pepper ..... 356 *d*
black or white, unground, statutory provisions for ..... 802, par. 667, 632, 719, 584
cayenne, statutory provisions for ..... 356, pars. 287, 326
dried red, as cayenne ..... 356 *i*
red, dried pods or fruit of ..... 356 *c*
statutory provisions for ..... 356, pars. 287, 235
seed not pepper nor a drug ..... 317 *d*
shells as pepper unground ..... 803 *a*, *h*
Peppermint oil, statutory provisions for ..... 62, pars. 41, 33, 45
Peppers—
bird, whole, as inedible spices ..... 356 *j*, 357 *b*
red, as inedible spices ..... 735 *r*
sweet red, in liquid are dutiable ..... 307 *b*, 803 *c*
Peptone, a chemical compound ..... 32 *k*
Peptonized beer, Ross's ..... 80 *c*
Percussion caps, statutory provisions for ..... 609, pars. 424, 327, 442, 474
Perforated—
cardboard mottoes are manufactures of paper ..... 577 *f*, *g*
paper, as paper ..... 561 *h*
strips as parts of musical instruments ..... 666 *a*, *l*
for orchestrion not sheet music ..... 566 *a*
Perfumed soap. (*See* Soap.)
Perfumery—
alcoholic, statutory provisions for ..... 23, pars. 2, 7, 8, 100
nonalcoholic, statutory provisions for ..... 85, pars. 70, 61
perfumed smelling salts not ..... 29 *l*, *q*
Periodicals—
bound, are dutiable books ..... 569 *g*, 764 *f*
definition of, statutory provisions for ..... 763, pars. 621, 562; 764, par. 657
language-lesson pamphlets not ..... 567 *j*
must contain current literature ..... 764 *d*
New York Daily News supplement as ..... 569 *g*, 764 *j*, 765 *d*
old, as periodicals ..... 764 *k*
not free ..... 567 *k*
printed sermons not ..... 569 *a*, 765 *b*
serial novels not free as ..... 569 *e*, *g*, 764 *c*, *m*
stories as ..... 765 *e*, *f*
statutory provisions for ..... 763, pars. 621, 562; 764, pars. 657, 745
supplements held free as ..... 569 *f*, 764 *g*, 765 *d*
Permit—
landing goods without ..... 1094 *et seq.*
of delivery, conditional ..... 889 *i*
Persian—
berry extract as nonenumerated articles ..... 842 *l*, 854 *x*, 855 *m*, *r*
not a color ..... 55 *e*, 72 *j*, *n*
Perspectives, three-draw, as optical instruments ..... 142 *k*
Personal effects—
definition of ..... 777 *e*, *f*
statutory provisions for ..... 811, pars. 697, 669, 752

Personal effects—Continued.
equivalent to baggage ..... 811 *e*
exemption from duty ..... 812 *b, c, e, f, g, j, k*, 813 *a*
failure to declare ..... 812 *e, f, k*
in transit to foreign country, statutory provisions for ..... 1067, sec. 28
include household effects ..... 777 *g*
invoice not required, statutory provisions for ..... 912, sec. 4
limitation as to value ..... 812 *b, c, e, f, g, k*
not accompanying passenger ..... 811 *e*, 813 *d, e, i, n, p, q*, 814 *b, c, g*
of citizens dying abroad, statutory provisions for ..... 777, pars. 636, 583, 675, 757
statutory provisions for ..... 811, pars. 697, 669, 752, 815
Peru, petroleum from, dutiable ..... 771 *a*
Petroleum—
barrels, American, returned, statutory provisions for ..... 649, par. 648
countervailing duty, how assessed ..... 770 *a*
on ..... 768 *k*
on, statutory provisions for ..... 766, pars. 626, 568
products means in chief value of petroleum ..... 767 *f*, 769 *d*
residuum as nonenumerated articles ..... 848 *g*
statutory provisions for ..... 766, pars. 626, 568
Pewter—
in pigs, as metal articles ..... 287 *l*
not metal unwrought ..... 225 *g*
manufactures of, statutory provisions for ..... 235, pars. 193, 215, 216
old, statutory provisions for ..... 777, pars. 637, 584, 676, 758
Phenol, statutory provisions for ..... 725, par. 524
Phenylenediamine, a coal-tar preparation ..... 46 *p, q*
Philippine Islands—
articles from, jurisdiction, Board of General Appraisers ..... 992 *c*
effect of the ratifying act of July 1, 1902 ..... 17 *c*
of June 30, 1906 ..... 17 *f, g, h, i*, 18 *a, b*
goods from, after treaty with Spain not subject to duty ..... 16 *c*, 17 *b*
during war with Spain subject to duty ..... 17 *b*
not "another country" ..... 1086 *e*
reduced rates of duty on goods from ..... 1087 *g*
when they ceased to be foreign territory ..... 16 *c*
Philosophical apparatus—
definitions of ..... 784 *a, b, c*
for exhibition, statutory provisions for ..... 819, pars. 701, 687, 758
statutory provisions for ..... 777, par. 638; 778, pars. 585, 677, 759, 475
Philosophical instruments—
drawing instruments not ..... 259 *n*
rectilinear lenses not ..... 259 *e*
statutory provisions for ..... 777, par. 638; 778, pars. 585, 677, 759, 475
surveyors' compasses not ..... 258 *d*
Philosophical preparations, statutory provisions for ..... 777, par. 638; 778, pars. 585, 677, 759
Philosophical utensils, statutory provisions for ..... 777, par. 638; 778, par. 585
Phonographs not musical instruments ..... 665 *j*
Phosphates, crude, statutory provisions for ..... 785, pars. 639, 586, 678, 626
Phosphor tin, as tin ..... 808 *d*
Phosphoric acid, statutory provisions for ..... 686, par. 464
Phosphorus, statutory provisions for ..... 75, pars. 61, 53, 68, 7
Photograph—
albums, statutory provisions for ..... 570, pars. 404, 308, 420
Mounts, as lithographic prints ..... 558 *m, n*
Photographic—
dry plates, as silvered glass ..... 129 *f*
statutory provisions for ..... 677, pars. 468, 358½
films, American, exposed abroad ..... 50 *d*, 701 *d*, 706 *f*
statutory provisions for ..... 677, pars. 468, 358½
glass, as printed glass ..... 130 *k*
lenses, and frames and mountings for, statutory provisions for ..... 141, par. 111
as lenses ..... 141 *f*
mounted ..... 140 *e, f*
negatives, exposed abroad ..... 151 *p*
objectives, as optical instruments ..... 142 *g*
paper, basic, statutory provisions for ..... 550, par. 398
views on glass, as manfactures of glass ..... 153 *e*

Photographs—
for Congressional Library, statutory provisions for ..... 712, pars. 500, 412, 514
for exhibition, statutory provisions for ..... 819, pars. 701, 687, 758, sec. 2508; 820, pars. 702, 688, 759, 821, sec. 2509
for societies, institutions, etc., statutory provisions for ..... 712, pars. 500, 412, 514
for United States, statutory provisions for ..... 712, pars. 500, 412, 514
mounted on beveled glass ..... 124 *d*
on gilded glass ..... 125 *j*
on glass ..... 566 *b*
moving-picture machine films, not ..... 49 *b*
not specially provided for, statutory provisions for ..... 564, pars. 403, 311, 423
on opal glass, as opal glassware ..... 130 *c*
painted over, as paintings ..... 669 *b*
not paintings ..... 565 *b*, 567 *l*
printed over twenty years, statutory provisions for ..... 713, pars. 501, 410, 512
restricted to pictures on paper ..... 568 *o*
Phthalic acid, statutory provisions for ..... 686, par. 464
Phylactery, Hebrew, as manuscripts ..... 756 *d*
Physicians and Surgeons, College of, articles for ..... 783 *f*
Piano locks not parts of musical instruments ..... 666 *o*
Pianoforte—
actions and parts, statutory provisions for ..... 665, pars. 453, 326½
hammers, as parts of musical instruments ..... 665 *e*, *i*
leather, statutory provisions for ..... 635, pars. 438; 636, pars. 341, 456
Pianos, as household effects ..... 720 *h*
Piassava fiber as a manufactured article ..... 842 *c*, 848 *j*
Pickets—
wood, statutory provisions for ..... 268, pars. 202, 681, 225, 224
white pine sticks, known as pickets ..... 268 *h*, *j*
Pickle jars as bottle glassware ..... 117 *f*
Pickled sheepskins as new skins ..... 800 *g*, *h*, *i*
Pickles—
and sauces not a trade term ..... 308 *a*
glass jars are usual coverings ..... 307 *d*
statutory provisions for ..... 304, pars. 241, 198, 287; 305, par. 284
Picnic ground as toys ..... 599 *m*
Picot or loop thread, as manufactures of cotton ..... 415 *m*
Picric acid, statutory provisions for ..... 686, par. 464
Pictures—
and frames as entireties ..... 181 *e*, *f*
made from tiles as tiles ..... 95 *l*
magic, as toys ..... 598 *g*
on felt not printed matter ..... 484 *h*
on glass as manufactures of glass ..... 147 *n*
paper, glass front, as manufactures of glass ..... 151 *q*
pasted on glass, as manufactures of glass ..... 153 *d*
pasted on pieces of glass, as manufactures of glass ..... 146 *c*
Piece, goods in the. (*See* In the piece.)
Pig—
copper. (*See* Copper.)
iron. (*See* Iron.)
lead. (*See* Lead.)
nickel. (*See* Nickel.)
tin. (*See* Tin.)
Pigeons, dead, wild, not poultry ..... 346 *g*
Pigment—
black, containing lead ..... 69 *e*
containing lead, statutory provisions for ..... 69, pars. 55, 52
zinc, statutory provisions for ..... 70, pars. 57, 47
crude, oxide of iron as ..... 71 *a*
Pigments, statutory provisions for ..... 71, pars. 58, 48, 61
Pigskins, tanned, not skins for morocco ..... 637 *b*
Pilchards. (*See* Fish.)
Pile fabrics—
and corduroys distinguished ..... 403 *h*
articles made or cut from, statutory provisions for ..... 402, par. 315; 403, pars. 259, 350
astrakhans, not dutiable as ..... 486 *k*, *l*
cotton or other vegetable fiber, statutory provisions for ..... 402, par. 315; 403, pars. 259, 350

Pile fabrics—Continued.
flax, statutory provisions for ..... 453, par. 342
heavy upholstery, not carpeting ..... 489 *d*
mohair lap robes, as ..... 489 *b*
more specific than dress goods ..... 489 *f*
selvage a feature of ..... 541 *l*
silk, statutory provision for ..... 517, pars. 386, 299, 411
slipper pattern fabric as ..... 489 *a*
tapestry not dutiable as ..... 539 *d*
uncut, as pile fabrics ..... 404 *b*
whole surface should be pile surface ..... 517 *d*, *e*
woolen, statutory provisions for ..... 500, par. 396
Pile tiles as earthenware tiles ..... 94 *i*
Pillow—
shams, machine-stitched ..... 420 *i*
statutory provisions for ..... 450, par. 340
slips, as countable cotton cloth ..... 390 *a*
Pilocarpine muriate, alcoholic ..... 80 *b*
Pimento—
sticks, statutory provisions for ..... 816, pars. 700, 684; 817, pars. 756, 812
unground, statutory provisions for ..... 802, pars. 667, 633, 720, 585
Pimentos and pimientos distinguished ..... 307 *b*
Pincers and pliers not forgings ..... 260 *a*, *b*
Pine cones as crude vegetable substances ..... 761 *b*
Pineapple juice as fruit juice ..... 849 *c*
Pineapples—
capacity of packages ..... 242 *d*, *f*
invoiced at an average value ..... 333 *e*
preserved in own juice and in sugar ..... 333 *c*, 334 *k*, 335 *g*, 336 *m*
in own juice, statutory provisions for ..... 331, par. 263
statutory provisions for ..... 342, pars. 268, 213½
Pines, Isle of. (*See* Isle of Pines.)
Pingpong balls—
as toys ..... 603 *q*
not toys ..... 49 *d*, *i*, 600 *k*, 601 *m*
Pins—
automobile, as jewelry ..... 623 *d*
badges mounted on safety pins not safety pins ..... 229 *c*
belt, hat, etc., when jewelry ..... 621 *c*, 623 *b*, *d*, 624 *f*
belt pins, statutory provisions for ..... 229, pars. 170, 206
black-head pins as pins ..... 230 *m*
bonnet pins, statutory provisions for ..... 229, pars. 188, 170, 206
enameled-head, as pins ..... 230 *f*
fancy hairpins of metal and horn not pins metallic ..... 229 *m*
lace pins as pins metallic ..... 229 *f*, *g*
safety, as pins ..... 229 *i*
scarf and shawl pins as pins ..... 230 *i*, *j*
glass-head, as manufactures of glass ..... 152 *a*, 153 *m*
bonnet pins as pins ..... 230 *b*
excluded from paragraph 188 (1897) ..... 229 *b*
lace pins as pins ..... 230 *h*
hairpins, ornamental, as hairpins ..... 229 *d*
statutory provisions for ..... 229, pars. 188, 170, 206
hat and scarf pins as pins ..... 230 *g*
hat pins, statutory provisions for ..... 229, pars. 188, 170, 206
with fancy heads as pins ..... 230 *c*, *d*, *e*, *l*, *n*, *o*, *p*
metallic, collodion hairpins, not ..... 229 *h*
ornaments as ..... 149 *k*
pins with metal shanks as ..... 229 *e*, *k*
shawl pins with chain not ..... 254 *e*
statutory provisions for ..... 229, pars. 188, 170, 206
mourning, as metal articles ..... 260 *c*
as pins ..... 230 *o*, *p*
metal boxes containing, are unusual coverings ..... 230 *k*, 243 *l*
safety, blouse fasteners, not ..... 248 *s*
statutory provisions for ..... 229, pars. 188, 170, 206
shawl, statutory provisions for ..... 229, pars. 188, 170, 206

Pins—Continued.
silk-covered hairpins as ..... 230 *a*
silver hairpins as pins ..... 229 *l*
solid head, statutory provisions for ..... 229, pars. 188, 170, 206, 209
wrist or crank. (*See* Steel.)
Pint in tariff law refers to American standard ..... 363 *b*
Pipe—
bowls, statutory provisions for ..... 677, pars. 459, 359, 468, 476
cases as smokers' articles ..... 679 *f*, *g*
cast-iron, statutory provisions for ..... 199, pars. 147, 133; 200, pars. 160, 156
clay in cakes, blanco ..... 99 *e*
Pipes—
boiler. (*See* Boiler tubes.)
bowls and stems, as entireties ..... 678 *c*, *d*
copper. (*See* Copper.)
tobacco, statutory provisions for ..... 677, pars. 459, 359, 468, 476
what are common clay ..... 678 *b*, *j*, 679 *a*, *m*, *p*
wrought-iron or steel, statutory provisions for ..... 202, pars. 152, 130, 157, 169, 170
Pique trimmings known as braids ..... 440 *e*
Piquets, dyed grass, as ornamental stems ..... 610 *b*
Pistols—
all kinds, statutory provisions for ..... 210, pars. 143, 203
antique, are side arms ..... 207 *c*
automatic repeating ..... 210 *b*
revolving and parts, statutory provisions for ..... 210, pars. 158, 143, 170, 203
single-barrel, muzzle-loading flintlock, are side arms ..... 207 *f*
Piston rods. (*See* Steel.)
Pitch—
Burgundy, statutory provisions for ..... 722, pars. 512, 424, 523, 667
coal-tar, statutory provisions for ..... 725, pars. 524, 647, 731, 81
pipes, not musical instruments ..... 258 *a*, 667 *a*
statutory provisions for ..... 665, pars. 453, 326½
wood, statutory provisions for ..... 807, pars. 678, 647, 731, 79
Pitch—
bats are vegetable-fiber wearing apparel ..... 401 *g*
helmets, mohair covered, as in part of wool ..... 503 *q*
Plain woven jute fabrics. (*See* Jute.)
Plaits, for hats, bonnets, or hoods, statutory provisions for ..... 582, par. 409; 583, pars. 417, 518, 448
Planking, ship, statutory provisions for ..... 815, pars. 699, 673, 755, 734
Plano glasses, statutory provisions for ..... 139, par. 109
Planters, statutory provisions for ..... 680, pars. 460, 591
Plants—
and seedlings, distinguished ..... 312 *e*
cuttings with rootlets, held not to be ..... 312 *g*
for forcing under glass, list of ..... 310 (*d*) to (*o*), 311 (*a*) to (*u*)
statutory provisions for ..... 310, pars. 234½, 666
for Missouri botanical gardens ..... 802 *c*
for United States, statutory provisions for ..... 785, pars. 640, 679, 761
fruit, statutory provisions for ..... 741, pars. 560, 487, 577, 703
shrubs, etc., held to be nursery stock, list of ..... 313 (*a*) to (*nn*), 314 (*a*) to (*oo*), 315 (*a*) to (*h*)
statutory provisions for ..... 311, par. 252; 312, pars. 587, 282, 760
tea, statutory provisions for ..... 807, pars. 679, 648, 732, 802
Plaques—
china, statutory provisions for ..... 102, pars. 95, 84, 85, 100, 125
metal, lithographic picture, as manufactures of metal ..... 238 *p*, 555 *k*
Plaster—
casts for furniture not models of invention ..... 760 *i*, 761 *a*
corn, not a medicinal preparation ..... 83 *c*
court, as a medicinal preparation ..... 83 *b*
statutory provisions for ..... 85, pars. 69, 93, 99
of paris, calcined, statutory provisions for ..... 97, pars. 81, 97, 477
casts of picture frames ..... 106 *p*
figures, as earthenware ..... 105 *j*
gold leaf decoration, as metal articles ..... 239 *k*, 657 *m*
ground, statutory provisions for ..... 97, pars. 81, 97, 477
manufactures of, statutory provisions for ..... 654, pars. 450, 353
models, not earthenware ..... 659 *f*

Plaster—Continued.
of paris, statuettes, not earthenware ... 103 *c*
unground, statutory provisions for ... 97, pars. 588, 680, 628
vases, not earthenware ... 103 *c*, 656 *j*
rock, crude, ground, or calcined, statutory provisions for ... 97, par. 91
not manure ... 97 *e*
statues, not statuary ... 675 *h*
Plasters—
adhesive, as medicinal preparations ... 83 *o*
Albespeyre's, as medicinal preparations ... 84 *l*
belladonna, and other, as medicinal preparations ... 83 *q*
healing or curative, statutory provisions for ... 85, pars. 69, 93, 99
Plastrous, cotton, as embroidered articles ... 442 *c*
Plate—
glass. (*See* Glass.)
iron, statutory provisions for ... 172, pars. 126, 114, 138; 173, par. 151
steel, statutory provisions for ... 172, pars. 126, 114, 138
Plateaux—
cotton velvet, as partly made wearing apparel ... 401 *h*
fur, statutory provisions for ... 618, par. 432
glass, frames and footed, as mirrors ... 156 *g*
rectangular, not partly made hats ... 584 *e*
round, as manufactures of chip or straw ... 647 *h*, 653 *h*
as partly made hats ... 583 *a*, 584 *c*, *i*, 585 *c*, *g*, *h*
Plated—
articles (1883) ... 257 *b*, *c*, *d*, *f*, *g*
wares and articles, statutory provisions for ... 235, par. 210
Plates—
articles not flat, not ... 241 *n*
beveled edge, as plates ... 184 *h*
cast iron. (*See* Cast-iron.)
drilled and countersunk remain plates ... 184 *b*
electrotype, statutory provisions for ... 214, par. 166; 251, pars. 151, 180
engraved for printing, statutory provisions for ... 214, par. 166; 215, pars. 151, 180
glass, for optical instruments, statutory provisions for ... 742, pars. 565, 496, 591, 708
lithographed for printing, statutory provisions for ... 214, par. 166; 215, pars. 151, 180
steel engraved. (*See* Engraved steel plates.)
floor, as plates n. s. p. f ... 184 *c*
statutory provisions for ... 181, par. 135; 182, pars. 122, 146; 183, par. 177
stereotype, statutory provisions for ... 214, par. 166; 215, pars. 151, 180
terne. (*See* Terne plates.)
tin. (*See* Tin plates.)
toothed grinding discs are not ... 200 *c*
(*See* Iron; Steel, and other materials.)
Platina—
sponge, as crude platinum ... 785 *l*
statutory provisions for ... 785, pars. 641, 589, 681, 762
Platinum—
chemical apparatus, statutory provisions for ... 785, pars. 642, 590, 682, 763
manufactures of, statutory provisions for ... 235, pars. 193, 215, 216
tips as metal articles ... 254 *b*
tweezers as chemical apparatus ... 785 *m*
unmanufactured, statutory provisions for ... 785, pars. 642, 590, 682, 763
Playing cards—
card adjuncts to, not dutiable ... 552 *o*
Chinese and Japanese ... 571 *c*, *d*
statutory provisions for ... 571, pars. 406, 312, 424, 478
Pleated silk goods, as woven fabrics ... 520 *c*
Plinths, as manufactures of marble ... 162 *g*
Plow machinery, steam, as metal articles ... 237 *h*
Plows, statutory provisions for ... 680, pars. 460, 591
Plucked coney skins as not dressed ... 741 *g*, 742 *d*, *e*, *f*
Plum—
sauce as fruit preserved in own juices ... 332 *g*
stocks, cuttings or seedlings, statutory provisions for ... 311, par. 252
Plumbago, statutory provisions for ... 785, par. 643; 786, pars. 592, 683, 764
Pluma, statutory provisions for ... 329, pars. 262, 217, 299; 337, pars. 264, 217, 299, 294

Plush—
flax, dutiable as pile fabrics of flax ..... 453 *l*
hatters, statutory provisions for ..... 680, pars. 461, 593, 469, 451
ribbons as plushes ..... 518 *k*
silk, statutory provisions for ..... 517, par. 386
Plushes—
and velvets, distinctions ..... 518 *a*
cotton or other vegetable fiber, statutory provisions for ..... 402, par. 315; 403, pars. 259, 350
flax, dutiable as plushes of vegetable fiber ..... 403 *a*
silk and worsted, as in part of wool ..... 497 *c*
silk, statutory provisions for ..... 517, pars. 386, 299, 411
woolen, statutory provisions for ..... 500, par. 396
(*See* Pile fabrics.)
Pocketbooks—
as metal articles ..... 254 *f*
slate notes held not ..... 576 *j*
statutory provisions for ..... 831, par. 410
Pocketknives—
and parts, statutory provisions for ..... 204, pars. 153, 138, 165; 205, par. 207
assembled, but unfinished ..... 205 *d*
certain camping knives are ..... 208 *b*
complete except for handle scales ..... 205 *b*
knives for cutting corns are ..... 206 *i*
with curved blades are ..... 206 *h*
lock-springs knives, as ..... 206 *j*
metal scales for, are parts of ..... 206 *a*
pocket surgical instruments, not ..... 245 *j*
so-called hunting knives, as ..... 205 *h*, *i*
value of, includes the coverings ..... 205 *g*
watch-case openers not ..... 206 *n*
with chain attached, separately dutiable ..... 206 *c*
(*See* Knives.)
Polariscope parts, brass and selenite, as metal articles ..... 254 *j*
Polariscopic tests—
regulations reviewed ..... 286 *b*
right of Secretary to prescribe ..... 285 *b*, *e*
statutory provisions for ..... 282, pars. 209, 182½, 231; 284, pars. 235, 236, 241
Poles, telegraph, telephone, trolley, electric light, statutory provisions for ..... 265, pars. 196, 219
Polishing—
powder as whiting ..... 69 *f*
powder, "raddle," unwrought earth ..... 100 *a*
powders, statutory provisions for ..... 99, par. 479; 831, par. 479
stones, statutory provisions for ..... 830, pars. 594, 684, 765
Polyantha stock, multiflora ..... 312 *a*
Pomade—
concentrated, as enfleurage grease ..... 768 *a*
muguet, as enfleurage grease ..... 769 *b*, 770 *c*
(*See* Toilet preparations.)
Pomelos, statutory provisions for ..... 340, par. 266
Ponceau peruian a coal-tar color ..... 44 *r*
pongees, silk and cotton, as silk woven fabrics ..... 521 *b*
Ponies are dutiable as horses ..... 299 *b*
Pool balls, statutory provisions for ..... 596, pars. 417, 320, 435
Poplar wood for paper manufacture, statutory provisions for ..... 815, par. 817
Poppy—
seed oil, statutory provisions for ..... 60, pars. 37, 29, 41, 580
seed, statutory provisions for ..... 315, pars. 254, 206, 285
Porcelain—
bottle stoppers, painted, as plain ..... 102 *h*
buttons as button ..... 592 *b*
flowers made of, as of artificial flowers ..... 610 *i*, 618 *e*
glassware. (*See* Glassware.)
painted, as paintings ..... 673 *i*, *n*, 674 *c*, 676 *a*
pictures not paintings ..... 105 *o*, *p*
ware, manufactures of, statutory provisions for ..... 108, pars. 96, 101
statutory provisions for ..... 102, pars. 95, 84, 85, 100, 125, 126

Porcelain—Continued.
washtubs, brown and white ..... 104 *i*
works for exhibition, statutory provisions for ..... 820, pars. 702, 688, 759, 821, sec. 2509
(*See* China.)
Pork, statutory provisions for ..... 344, pars. 274, 224½, 311, 253
Porons—
carbon pots for electric batteries, statutory provisions for ..... 118, par. 98
earthenware figures ..... 109 *d*
Porphyritic rock as building stone ..... 166 *c*
Port, harbor and collection district distinguished ..... 6 *e*
Porter, statutory provisions for ..... 369, pars. 297, 245, 337, 316
Portfolios of loose sheets, foreign text ..... 565 *k*, 566 *c*, 568 *o*, 715 *e*, *g*, *h*, *j*, *m*, 716 *e*
Portiers of flax pile fabric ..... 403 *f*
Portland cement. (*See* Cement.)
Porto Rico—
appurtenant to but not part of United States—duties may be laid on goods from ..... 15 *l*
bringing goods into, from United States without entering them no crime ..... 16 *e*
duties collected by military commander, when legal ..... 15 *k*
effect of general tariff laws of United States after cession ..... 19 *j*
free entry of Spanish pamphlets from Spain ..... 565 *d*
General Appraisers have jurisdiction to decide protests arising in ..... 19 *l*
goods imported from and exported to ..... 15 *j*, *k*, *l*, 16 *a*, *b*
jute bags imported into, from Germany not free ..... 19 *k*
no discrimination between American and Spanish vessels ..... 19 *m*
not a foreign country—export duties ..... 16 *a*
power of President to establish war tariff ..... 19 *g*
Position babies—
china, not toys ..... 109 *a*
not dolls ..... 600 *f*
Post card albums dutiable as scrap albums ..... 570 *f*
Post cards—
combination process printing, as lithographic ..... 556 *g*
gelatin print, as printed matter ..... 667 *b*
not lithographic prints ..... 556 *i*
private, as manufactures of paper, etc ..... 573 *h*, *k*
silk and paper, as manufactures of silk ..... 637 *c*
horns, not toys ..... 605 *k*
Postage stamps—
foreign, statutory provisions for ..... 803, pars. 670, 636½
in album held free ..... 804 *c*
Postal cards—
foreign, not free ..... 804 *b*
when dutiable ..... 565 *c*
Posts—
fence, statutory provisions for ..... 267, par. 200; 268, par. 673
iron or steel, statutory provisions for ..... 171, pars. 125, 113, 137; 172, par. 178
paving, statutory provisions for ..... 265, pars. 196, 219
statutory provisions for ..... 267, pars. 200, 679; 268, pars. 223, 222
Pot glassware, colored in, as plain ..... 126 *e*
Potash—
bicarbonate of, a chemical salt ..... 33 *b*
bichromate of, statutory provisions for ..... 75, pars. 62, 54, 69, 49
bisulphite of, a chemical salt ..... 33 *a*
carbonate of, statutory provisions for ..... 786, pars. 644, 595, 685, 63
caustic, statutory provisions for ..... 75, par. 63; 76, pars. 595, 70, 63; 786, pars. 644, 599, 685, 63
chlorate of, statutory provisions for ..... 75, par. 63; 76 pars. 595, 685, 64
chromate of, statutory provisions for ..... 75, pars. 62, 54, 69, 48
crude, statutory provisions for ..... 786, pars. 644, 595, 685, 63
hydrate of, statutory provisions for ..... 75, par. 63; 76, par. 595, 70; 786, pars. 644, 595, 685
hydriodate of, statutory provisions for ..... 76, pars. 64, 55, 71, 65
iodate of, statutory provisions for ..... 76, pars. 64, 55, 71, 65
iodide of, statutory provisions for ..... 76, pars. 64, 55, 71, 65
muriate of, statutory provisions for ..... 786, pars. 644, 595, 685, 627
nitrate of, statutory provisions for ..... 76, pars. 65, 56, 72, 69; 786, pars. 644, 595, 685, 68
prussiate of, statutory provisions for ..... 76, pars. 66, 57, 73, 66, 67
sulphate of, held free as manure ..... 747 *f*, *g*, *h*
statutory provisions for ..... 786, pars. 644, 595, 685, 70
water as an artificial mineral water ..... 374 *c*

Potassium—
cyanide, impure ..... 76 *a*
cyanide of, statutory provisions for ..... 76, par. 66
metal as nonenumerated articles ..... 76 *a*
Potato starch as a starch ..... 354 *c*, *i*, 355 *a*
Potatoes, statutory provisions for ..... 315, pars. 253, 204, 283, 285
Pottery—
paper, statutory provisions for ..... 548, par. 397
works for exhibition, statutory provisions for ..... 820, par. 702, 688, 759: 821, sec. 2509
Pouches, tobacco, statutory provisions for ..... 677, pars. 459, 359, 468
Poultry—
as animals for exhibition ..... 695 *b*
live or dressed, statutory provisions for ..... 346, pars. 278, 226, 315
not animals, for breeding purposes ..... 691 *b*
plucked, but not drawn, as dressed ..... 346 *e*
Powder—
bleaching, statutory provisions for ..... 36, pars. 8, 537, 635, 618
bronze. (*See* Bronze powder.)
polishing. (*See* Pulishing powder.)
puffs as brushes ..... 588 *f*
woolen, not brushes ..... 587 *h*
rags as manufactures of wool ..... 483 *i*
sachet as perfumery ..... 86 *g*
as toilet preparations ..... 87 *b*
silk, as manufactures of silk ..... 536 *k*
(See specific varieties of powder.)
Powdered—
indigo as indigo ..... 751 *h*
opium as drug advanced ..... 52 *i*
Powders—
ink, statutory provisions for ..... 57, pars. 26, 21, 30, 456
toilet, statutory provisions for ..... 85, pars. 70, 61, 77
Precious stones—
agate articles as similar to ..... 624 *l*, 632 *k*, *l*
cut, statutory provisions for ..... 626, pars. 434, 338, 454, 480
definition of ..... 626 *g*, 627 *k*, 632 *l*
jade, not ..... 110 *c*
limited to jewelry purposes ..... 630 *c*, *d*
rough or uncut, statutory provisions for ..... 626, par. 338; 731, pars. 545, 557, 687
set in miniature frames, not jewelry ..... 623 *g*
set, statutory provisions for ..... 619, par. 434; 626, par. 338, 454
strung, as jewelry ..... 620 *a*
Presbyterian Hospital, instruments for ..... 782 *j*
Presents, not free as personal effects ..... 812 *a*, *d*
Preparations—
coal-tar. (*See* Coal-tar dyes or colors, products, or preparations.)
fit for use as starch. (*See* Starch.)
medicinal. (*See* Medicinal preparations.)
nonalcoholic, for the hair, mouth, teeth, or skin, statutory provisions for ..... 85, pars. 70, 61, 77, 99
philosophical, statutory provisions for ..... 777, par. 638; 778, pars. 585, 677, 759
proprietary ..... 76, pars. 58, 74, 99
scientific ..... 777, par. 638; 778, pars. 585, 677, 759
(See specific preparations.)
Prepared or preserved—
cherries, pitted and bleached in salty water ..... 331 *d*
for transportation purposes—distinctions ..... 342 *c*
foxberries, packed in water, not ..... 330 *i*, 331 *b*
meaning of, fruits ..... 330 *j*, 332 *f*, 334 *j*
olives in brine are not ..... 334 *i*
orange peel in brine is not ..... 772 *g*
(*See* Fruits; Vegetables.)
Press—
boards, as paper ..... 561 *e*
cloth, as manufactures of hair ..... 618 *f*
camel hair as manufactures of wool ..... 482 *c*, 483 *j*
hair as manufactures of hair ..... 488 *a*
hair, statutory provisions for ..... 617, par. 431
jute, as manufactures of jute ..... 466 *i*

Pressed steel shapes. (*See* Steel.)
Presumptions—
American bags, that appraiser's report is correct ..... 700 *d*
arising when party refuses to produce papers ..... 968 *h*, *i*
none that substance bearing same name is always the same ..... 1029 *h*
review of cases on ..... 1029 *g*
that acts of public officer are correct, exceptions ..... 967 *e*
alcohol was used (medicinal preparations) ..... 77 *k*
an act was signed on the first minute of the day it took effect ..... 6 *d*
appraisers were properly qualified ..... 966 *h*
appraisements and reappraisements were validly conducted ..... 950 *d*, 952 *c*
collector's action is correct ..... 295 *e*, 341 *j*, 469 *f*, 506 *b*, 769 *i*, 1000 *e*, 1030 *d*
collector's action is correct denied ..... 810 *g*
Congress recognizes customs practice ..... 197 *c*
language repeated from former statute has unchanged meaning ..... 1083 *d*
meaning of words continues same ..... 84 *k*
mingling of free and dutiable goods is fraudulent ..... 700 *f*
petroleum is from a duty-levying country ..... 769 *c*
place and date of invoice are place and date of purchase of goods ..... 962 *g*
Prickly pears not dutiable as pears ..... 739 *f*
Primuline—
a coal-tar color ..... 47 *i*
buff, a dyewood extract ..... 55 *h*, *i*
Principal markets. (*See* Appraisement.)
Printed—
cotton labels not printed matter ..... 416 *q*
felt squares not printed matter ..... 484 *h*
glass articles. (*See* Glass articles.)
matter, book covers are not ..... 564 *i*
celluloid advertising signs not ..... 49 *e*
cotton advertising tape not ..... 566 *c*
scapulars, not ..... 569 *l*
matter, lithographed iron show cards not ..... 260 *j*, *k*
mottoes perforated on cardboard not ..... 577 *f*, *g*
other than books or pamphlets ..... 665 *m*
printed paper napkins not ..... 567 *c*
pulp beer mats not ..... 566 *d*
sprayed cards are not ..... 566 *f*
statutory provisions for ..... 564, pars. 403, 311, 423, 384
Swedish, loose, unfolded sheets, not free ..... 568 *d*
unbound sheets as books ..... 568 *g*
paper bags not printed matter ..... 566 *l*, *m*, 573 *d*, *e*
silk fabrics, meaning of ..... 521 *f*
Printer's—
old rollers as waste ..... 682 *i*
rollers, leather for ..... 937 *l*
Printing—
paper, statutory provisions for ..... 547, par. 396; 548, pars. 306, 417, 418, 387, 386 (*See* Paper.)
plates for, paragraph 166 (1897) restricted to ..... 215 *a*, *b*, *c*
statutory provisions for ..... 214, par. 166; 215, pars. 151, 180, 199
Prints, lithographic. (*See* Lithographic prints.)
Prismatic deflectors as manufactures of glass ..... 145 *l*
Prisms as ground-glass articles ..... 125 *d*
Private—
museum, antiquities for exhibition in, not free ..... 821 *b*
schools, articles for ..... 718 *c*, 782 *f*
Prize—
cup as metal articles ..... 254 *d*, 757 *e*
goods, dutiability of ..... 10 *j*, 14 *i*, 15 *a*
Prizes, statutory provisions for ..... 757, pars. 612, 551, 648
Production, country of, what is ..... 770 *a*, 875 *c*, *d*, *e*, *f*
Professional—
books, statutory provisions for ..... 786, par. 645; 787, pars. 596, 686, 815, 661 (*See* Books.)
implements, statutory provisions for ..... 786, par. 645; 787, pars. 596, 686, 815
instruments of student held free ..... 787 *f*
statutory provisions for ..... 786, par. 645; 787, pars. 596, 686, 816

Pro forma invoices. (*See* Invoices.)
Projecting lenses—
and frames and mountings for, statutory provisions for ..... 141, par. 111
what are ..... 141 *j*
Propeller, finished, not a casting ..... 254 *g*
Proprietary—
medicinal preparations, Johann Hoff's malt extract ..... 84 *e*
statutory provisions for ..... 76, pars. 58, 74, 99
preparations, certain liqueurs not ..... 361 *f, h, i, j, k, o*
(1883) ..... 80 *g, h, i, j, k*
label does not make an article one ..... 59 *a*
Protection an object of tariff law ..... 48 *c*, 64 *b*
Protests—
accuracy in, exacted from importers ..... 990 *f*
against additional duty held good against primary duty ..... 197 *d*
currency reliquidation ..... 900 *d, e*, 901 *d, f, g*
method of valuation held untenable ..... 983 *j*
validity of reappraisement, jurisdiction Board of General Appraisers ..... 976 *f, g*, 1016 *h*
valuation are untenable ..... 986 *c, d*
allegations in, not merits of case, the test ..... 990 *d*
alternative claims in ..... 45 *f*, 605 *i*, 976 *k*, 977 *a, b, c*, 986 *m*, 1002 *a, e*, 1014 *a*
satisfaction of one no bar to prosecution of another ..... 1138 *d*
amendment of, after expiration of ten days not permitted ..... 980 *e*, 981 *f*, 992 *b*, 994 *i*
and papers and samples should be transmitted to Board of General Appraisers ..... 979 *a*, 993 *a*, 993 *h*, 995 *i*
article invoiced twice, overruled as not in time ..... 981 *i*
average value goods invoiced at ..... 985 *g*
based on violation of a statute invalid ..... 986 *a*
"blanket," repugnant allegations of fact ..... 1002 *a*
bond, goods imported under, time for filing ..... 997 *d*
claim in, sustained though not in assignment of errors on appeal ..... 1030 *f*
claim on goods includes claim on covers ..... 981 *i*
claiming goods dutiable at a higher rate ..... 421 *b*, 991 *h*, 993 *f*
merchandise has been returned to exporter ..... 1003 *b*
only a primary rate where assessment included an additional ..... 987 *i*, 995 *a*, 998 *h*
claims in, only ones admissible in petition for review ..... 1028 *c*
contention in, must be affirmatively proved ..... 978 *i*
copy may be substituted for lost original ..... 975 *g*, 985 *d*
date of liquidation, not notice to importer, determines timeliness ..... 980 *d*, 981 *e*
date, omission of, immaterial ..... 1013 *a*
decision on, effect on protests in same goods ..... 995 *h*, 996 *i*
defects in, may be cured by invoice and entry ..... 1003 *a*, 1011 *h, k*
definition of ..... 1107 *a*
distinct and specific enough to apprise collector ..... 1004 *f, g, h*, 1011 *e, g*, 1013 *g, h*, 1014 *e*, 1015 *h, i*, 1016 *a*, 1018 *a, c, g*, 1019 *h*
do not lie against exactions by others than collector ..... 983 *k*
duties can not be refunded in absence of ..... 989 *h*, 990 *a*
effect on time limit for reliquidation ..... 901 *d, e, f, g*
entry and invoice as part of ..... 1003 *a*, 1011 *h, k*, 1012 *e*
error in middle initial of signer immaterial ..... 984 *j*
in recitals not fatal ..... 1001 *a, c*
essential to recovery of duties paid ..... 1004 *b, c, d, e, g*, 1005 *a, b, e, f, g, h, i, l*, 1008 *b*
evidence on, applicable to similar cases ..... 975 *e*, 993 *e*, 1003 *d*
exclusive remedy of importer ..... 1000 *b, f, g*, 1001 *e*
failure of importer to appear presumptive abandonment ..... 978 *d*
filed before increased duties paid ..... 981 *d*
liquidation invalid ..... 980 *b, c*, 989 *e*
by leaving it on accustomed desk is valid ..... 981 *b*
by mail ..... 980 *o*, 981 *a*
on Monday void if Sunday be the tenth day ..... 980 *g*, 996 *a*, 1007 *j*
on Sunday illegal ..... 980 *g*
with Secretary of Treasury ..... 980 *n*, 982 *g*, 983 *a, b*
filing of, official record determines date ..... 981 *c*
proper port for ..... 993 *b, c*, 1007 *c*
final, not tentative, liquidations the base of ..... 973 *e*, 982 *c*, 993 *d*
held insufficient, "and others" in description ..... 986 *k, l*
claim that goods were free "under tariff act of 1897" ..... 988 *k*
claimed free under one paragraph, found free under another ..... 990 *h*, 1001 *d*

Protests—Continued.
held insufficient, claiming "at appropriate rate" ... 994 *k*, 995 *f*, 1000 *a*
under act not yet in force ... 986 *i*
conflicting and repugnant claims ... 986 *g*
correct description, no rate and wrong paragraph cited ... 987 *c*, 989 *d*
correct description, wrong rate, no paragraph cited ... 987 *f*
paragraph, no subdivision of or rate cited ... 997 *f*, 998 *b*, 999 *d*
rate and paragraph, wrong subdivision cited ... 996 *f*, 998 *a*
no tariff designation, nonexistent paragraph cited ... 987 *d*
wrong paragraph cited ... 987 *a*, 990 *g*, 996 *d*
description and rate given, no paragraph cited ... 988 *e*
and schedule given, no rate nor paragraph cited ... 989 *a*
given, no rate nor paragraph cited ... 988 *m*
designation and schedule given, no rate nor paragraph cited ... 1002 *d*
failing to show whether objection is to valuation or classification ... 989 *b*
failure to mention proper provision ... 860 *b*
hay claim free as feed for cattle in bond ... 988 *d*
indefinite and multifarious ... 986 *m*, 1002 *a*
and vague ... 73 *i*
making no affirmative claim ... 988 *j*, *l*
not apprising collector of correct claims ... 328 *l*
not cured by presence of correct claims in contemporaneous protests ... 990 *i*
paragraph not given, wrong tariff law cited ... 986 *j*
personal effects claimed free as household effects ... 987 *b*
rate and schedule named, no paragraph cited ... 988 *a*
rate specified, no other particulars ... 1019 *f*, *i*
referring for reasons to extraneous document ... 986 *h*, 995 *c*
that law is unconstitutional ... 986 *f*
variance in nomenclature between invoice and protest ... 988 *h*
wrong case numbers and entry numbers ... 988 *i*
held sufficient, assessed rate erroneously recited ... 984 *c*, *e*
case numbers 8 to 13, etc ... 984 *g*
citing nothing but title of tariff act ... 985 *f*
claimed free under a paragraph not the one cited ... 985 *a*
two different paragraphs, but found free under a third ... 990 *c*
correct description and rate, no paragraph number ... 984 *h*, 985 *c*, 1013 *h*
wrong paragraph number ... 984 *b*, *f*, 985 *i*
correct description, repealed tariff law cited ... 984 *l*, 989 *i*
designation and paragraph, no rate or subdivision cited ... 1002 *c*
correct paragraph and description, wrong rate ... 985 *e*
wrong rate and subdivision cited ... 1001 *b*
provision cited, misdescription of goods ... 985 *b*
rate, but only one of the three paragraphs applicable cited ... 989 *f*
wrong paragraph and wrong classification ... 989 *g*, 990 *c*, 1000 *d*
description given, no rate or paragraph named ... 994 *c*, 996 *c*, 997 *c*, 998 *f*, 999 *b*, *h*
Heyl citation given instead of official citation ... 984 *d*
household effects claimed free as personal effects ... 1014 *f*
referring to Treasury circular for reasons ... 1012 *f*, 1014 *c*, *d*
importer not required to return goods for reexamination ... 974 *e*
lie only against exactions and fees paid to Government ... 972 *e*, 996 *j*
when Board of General Appraisers reappraises items not appealed ... 995 *d*
when item illegally included in market value ... 991 *i*, 1001 *f*
where collector adds value of bottles to value of contents ... 984 *a*
liquidation date, how determined ... 1003 *h*
determines time for filing ... 1007 *d*, *k*
may be sustained as to part of the goods and overruled as to part ... 985 *h*
mercantile, not legal, instrument ... 1011 *j*, 1014 *g*
more than one may be filed on same entry ... 977 *f*, 995 *h*
must be filed within 10 days after liquidation at first port of entry ... 979 *a*, 980 *k*, *m*
liquidation, not payment ... 980 *a*
not essential to recovery of duties paid ... 1152 *m*
not filed in duplicate ... 972 *h*
objections and reasons must show on face of ... 995 *c*, 1011 *e*, 1014 *e*
on two pieces of paper valid ... 1010 *c*, 1013 *c*
partnership signature ... 1018 *f*

Protests—Continued.
payment of duty condition precedent ..... 971 *d*, 983 *c*, *d*, *e*, *f*, *g*, *h*, 1000 *f*, *g*
pending, not to be returned to collector ..... 991 *f*
printed claims in, vague and indefinite ..... 994 *k*, 995 *f*, 1000 *a*
proforma invoices subject to statutory rules ..... 981 *h*
proof of signature necessary ..... 1006 *c*
prospective (early statutes) ..... 1003 *m*, 1009 *a*, *b*, *c*, *d*, *e*, *f*, *g*, 1010 *a*, *b*, *c*, *d*, *e*, *f*, *g*, *h*
reasons for objections, specification of ..... 997 *e*, 1002 *f*, 1011 *g*, 1016 *b*, *e*, 1017 *f*, 1019 *a*, *g*, *h*
recovery limited to cases specified therein ..... 978 *a*
recovery restricted to claims in ..... 977 *d*, *e*, *k*, *l*, *m*, *n*, 978 *a*, 986 *n*, *o*, *p*, 987 *g*, *h*, 990 *d*, 999 *f*, 1004 *f*, *i*, 1014 *b*, *j*, 1015 *a*, *b*, 1015 *e*, *g*, *h*, *i*, *j*, *k*, *l*, 1016 *d*, *g*, *i*, 1020 *a*, *b*, *c*, *d*, *e*, *f*, *g*
referring to consul's certificate, valid ..... 1013 *d*
reliquidation, giving new right to ..... 994 *e*
no new right to ..... 977 *g*, 995 *g*
not in accordance with decision of Board of General Appraisers ..... 983 *i*, 984 *k*, 994 *d*, 998 *d*, 999 *e*
not involving rate of duty ..... 991 *c*
on, record to guide ..... 1002 *g*
pursuant to Board of General Appraisers' decision can not be challenged by ..... 977 *h*, *i*, *j*, 995 *h*, 996 *g*, 998 *d*
remedy in case of illegal appraisement ..... 991 *a*, 1005 *d*
satisfied, effect on timeliness of reliquidation ..... 1003 *e*, *f*, 901 *d*, *e*, *f*, *g*
shall be transmitted to Board of General Appraisers, statutory provisions for ..... 970, par. 14
signed by agent of importer is valid ..... 979 *i*, 1014 *h*
by strangers of no effect ..... 979 *f*, *g*, *l*, *m*, *n*
similitude clause must be pleaded in ..... 978 *b*, 989 *c*, 997 *b*
specifying case numbers limited to same ..... 994 *b*
statutory requirements allowed to be waived ..... 1028 *e*
can not be waived ..... 983 *l*, 994 *j*
of ..... 970, par. 14
sufficiency of rules respecting review of authorities ..... 997 *e*, 998 *e*
Sundays included in ten days allowed ..... 980 *f*, *g*, 996 *a*, 1007 *j*
suspension of rules of Board of General Appraisers ..... 978 *c*, 994 *g*
technical precision not required ..... 1011 *e*, *j*, 1014 *e*
ten-day limit for allowed to be waived ..... 1028 *e*
theatrical properties imported in bond, timeliness ..... 982 *a*
timely, local holiday not established by law ..... 991 *b*
tobacco classification, tobacco must be produced at hearing ..... 978 *j*
unsigned, a nullity ..... 979 *j*, *k*, 1003 *c*
vague and indefinite allegations against appraisement ..... 988 *b*, *g*, 999 *c*, 1016 *h*
various decisions in early statutes ..... 1004 *et seq.*
verbal (early statutes) ..... 1011 *d*
warehouse, goods in time for filing ..... 980 *i*, *j*, *l*, *m*, 982 *d*, *e*, *f*, 998 *c*, *b*
wrong claim in overruled, though collector be wrong ..... 987 *h*
Protoxide of strontian, statutory provisions for ..... 805, pars. 673, 640, 725, 681
Proviso. (*See* Construction.)
Prune—
butter, so-called, not jelly ..... 336 *c*
juice, as alcoholic compound ..... 25 *g*
as fruit juice ..... 372 *b*, *c*, *d*, *i*
statutory provisions for ..... 371, pars. 299, 247, 339
pure, a coal-tar color ..... 44 *q*
wine as alcoholic compound ..... 25 *j*
19.97 per cent alcohol ..... 25 *h*
statutory provisions for ..... 371, pars. 299, 247, 339
Prunelles, statutory provisions for ..... 337, par. 264
Prunes—
boiled and pressed, as fruits preserved in own juices ..... 333 *g*, 336 *b*, *c*
statutory provisions for ..... 337, pars. 264, 217, 299, 294
stuffed, not sweetmeats ..... 337 *f*
Prussian blue. (*See* Blues.)
Prussiate—
of potash. (*See* Potash.)
of soda as a chemical compound ..... 34 *h*
Prussic acid, statutory provisions for ..... 686, par. 464

Public—
documents, statutory provisions for ..... 713, pars. 501, 410
libraries, books, etc., for, statutory provisions for ..... 716, pars. 503, 513
branches of ..... 718 *e*
what are ..... 717 *b, c, d, e, f, g, h, i*, 718 *d, e*
monuments, articles intended for, statutory provisions for .... 820, pars. 702, 688, 759; 821, sec. 2509
use defined ..... 717 *d*
Publications—
association, statutory provisions for ..... 713, pars. 501, 410
in board covers, dutiable ..... 565 *i*
of individuals, advertising matter ..... 713 *b, c, d*, 714 *e*
statutory provisions for ..... 713, pars. 501, 410
Puff boxes, gold, as jewelry ..... 622 *j*
Pulley blocks as metal articles ..... 254 *l*
Pulp—
bleached cotton, as manufactures of cotton ..... 420 *j*
cotton flax and wool, as manufactures of cotton ..... 420 *k*
dried, statutory provisions for ..... 545, par. 393
manufactures of, statutory provisions for ..... 619, pars. 433, 353, 461
masks, statutory provisions for ..... 664, pars. 451, 355, 463
wood, Canadian export duty on ..... 545 *f*, 546 *a, b, c, d, e, f, g*
wood pulp, statutory provisions for ..... 545, pars. 393, 303, 415
wood, rossed, free as pulp wood ..... 816 *b*
woods, statutory provisions for ..... 773, pars. 577, 670; 815, pars. 699, 817
Pulu, statutory provisions for ..... 789, pars. 646, 597, 687; 790, par. 766
Pulverized—
cassia flowers as advanced ..... 51 *c*
shoddy, dutiable as shoddy ..... 480 *g*
Pumice—
statutory provisions for ..... 98, pars. 598, 688, 767
stone and sand, manufactures of ..... 849 *a*
composition, as pumice stone ..... 98 *c, e*, 110 *b*
ground ..... 98 *b*
manufactured and unmanufactured ..... 98 *d*
statutory provisions for ..... 98, pars. 92, 638, 723, 767
Punk sticks, held free as joss sticks ..... 753 *a*
Purchased and consigned goods distinguished ..... 916 *f*, 918 *c*, 919 *d, e*
Pure-food law—
samples consumed under are dutiable ..... 1088 *b*
storage and cartage charges on merchandise detained under ..... 1087 *h*, 1088 *a, c*
Purple—
London. (*See* London purple.)
ore, dross from burnt pyrites ..... 167 *g*
Purse clasps, chains, etc., as metal articles ..... 260 *p*
Purses—
chain, etc., when jewelry ..... 620 *k*, 621 *g*, 623 *l*, 624 *a*
metal, chief value as metal articles ..... 239 *c*
Purves furnaces, held to be boiler flues ..... 203 *f, n*
Putty—
as nonenumerated articles ..... 849 *k*
powder, a chemical compound ..... 29 *h*
statutory provisions for ..... 69, pars. 56, 46, 59, 45
Putz—
kalk, as nonenumerated article ..... 848 *f*
Vienna, as lime ..... 97 *c*
paste, in bricks, as articles of mineral substance ..... 113 *h*
pomade, as nonenumerated article ..... 849 *b*
pulver, as wrought earth ..... 100 *d*
Puzzles, as toys ..... 603 *p*
Pyoktanin, a coal-tar color ..... 44 *p*
Pyrethrum stems, as crude drug ..... 52 *a*
Pyrites—
dross or residuum from, blue billy ..... 167 *g*
statutory provisions for ..... 166, pars. 121, 109½; 167, pars. 133, 144
ore, when free ..... 167 *e*
Pyroxylin. (*See* Collodion, all forms of.)

Q.

Quantity, actual, not entered, basis of assessment of duty ..... 928 *d*, 932 *b*
meaning, in respect to damage allowance ..... 341 *k*
Quarantine, State has legal right to ..... 1037 *i*
Quarry—
blocks, not sawed marble ..... 158 *c*
tiles, as brick ..... 93 *b*, 94 *f*, *k*
Quart, dry. (*See* Measurement.)
Quartz blocks as nonenumerated articles ..... 849 *h*
Quebracho, extract of, statutory provisions for ..... 54, par. 22
Quercitron—
extract, a chemical compound ..... 32 *j*
preparation for dyeing ..... 55 *j*
Quicksilver—
colors containing. (*See* Colors.)
flasks, bottles, etc., containing, statutory provisions for ..... 231, pars. 189, 207
flasks or bottles, returned, statutory provisions for ..... 698, pars. 483, 387; 699, par. 493
statutory provisions for ..... 231, pars. 189, 170½, 207, 211
Quill—
bristles, as nonenumerated articles ..... 854 *o*
pens, as nonenumerated articles ..... 849 *e*
toothpicks, as nonenumerated articles ..... 849 *f*
not free as quills ..... 614 *h*
Quillings—
cotton, etc., statutory provisions for ..... 431, par. 339
cotton as netting ..... 441 *f*
Quills—
dyed, free as quills ..... 613 *j*
filled with toothpowder ..... 86 *j*
statutory provisions for ..... 609, pars. 600, 689; 610, par. 768; 830, pars. 600, 689, 768
Quilts—
cotton, with woven fringe, as in part of wool ..... 484 *d*
down, statutory provisions for ..... 609, pars. 425, 328, 443
Quince—
seed, as crude drugs ..... 735 *o*
seed, not crude drugs ..... 735 *n*
stocks, cuttings or seedlings, statutory provisions for ..... 311, par. 252
Quinces, statutory provisions for ..... 392, par. 262
Quinia, sulphate of, statutory provisions for ..... 790, pars. 647, 601, 690, 629
Quiuine, barks yielding, statutory provisions for ..... 708, pars. 488, 394; 709, pars. 499, 521
Quinosol, a coal-tar preparation ..... 39 *b*
Quoits, statutory provisions for ..... 730, pars. 540, 462, 552, 685
Quorum of Board of General Appraisers, act of, is act of all ..... 947 *k*

R.

Rabbits' fur—
not prepared for hatters' use ..... 741 *c*, *d*
refuse, as waste ..... 684 *k*
when hatters' fur ..... 615 *d*, 616 *i*, *j*
(*See* Fur; Furs.)
Racquet gut strings, as gut strings ..... 647 *f*
Radiometers, not chemical glassware ..... 152 *g*
Raffia—
braids, as manufactures of grass ..... 650 *m*
cloth, as manufactures of palm leaf ..... 648 *l*
of vegetable fiber ..... 466 *h*, 651 *m*
not dutiable as hemp ..... 744 *m*
Rags—
definition of ..... 790 *e*
for paper stock, statutory provision for ..... 773, pars. 632, 577, 670, 754
n. s. p. f., statutory provisions for ..... 790, pars. 648, 602, 691, 481
woolen, more specific than wool waste ..... 479 *j*, 480 *h*
statutory provisions for ..... 468, par. 685; 480, pars. 363, 389, 361
Railroad ties, wood, statutory provisions for ..... 265, pars. 196, 219, 769
Rails—
iron or steel, statutory provisions for ..... 176, pars. 130, 117, 141, 149
old steel, not scrap ..... 168 *t*

Nails—Continued.
old steel, when scrap ..... 168 *c*, 176 *d*, *e*
steel, defective, as rails ..... 168 *g*
Railway—
bars, iron or steel, statutory provision for ..... 176, pars. 130, 117, 141, 146, 147
fish plates, statutory provision for ..... 176, pars. 130, 152, 181, 160
spectacles, as spectacles ..... 139 *c*
splice bars, iron or steel, statutory provisions for ..... 176, pars. 130, 152, 181, 160
wheels. (See Wheels; Tires.)
Raisins, statutory provisions for ..... 337, pars. 264, 217, 302, 300
Ramie—
braids, as braids of vegetable fiber ..... 436 *j*
cloth, as a manufacture of vegetable fiber ..... 466 *g*
cords, statutory provision for ..... 425, par. 330
embroideries, as embroideries ..... 436 *m*
fibers, as waste ..... 682 *e*
hosiery, dutiable as hosiery of vegetable fiber ..... 407 *f*
manufactures of, statutory provisions for ..... 460, pars. 347, 351
noils as waste ..... 685 *c*
sliver, as cotton sliver or roving ..... 376 *m*
threads, statutory provisions for ..... 425, par. 330
twines, statutory provisions for ..... 426, par. 330
underwear, as underwear of vegetable fiber ..... 409 *c*
velours, as pile fabrics of vegetable fiber ..... 403 *b*
woven fabrics, statutory provisions for ..... 457, par. 346
yarns, statutory provisions for ..... 426, par. 331
(See specific articles.)
Rape—
seed oil in chief value, mixed oils ..... 61 *c*
seed oil, statutory provisions for ..... 61, pars. 39, 31, 43, 28
seed oil, weight of ..... 61 *b*
seeds, statutory provisions for ..... 795, pars. 656, 611, 699, 452
Raspberries, ripe, as edible berries ..... 329 *f*
Raspberry—
juice, as fruit juice ..... 372 *f*
as a nonenumerated article ..... 849 *i*
pulp, as fruit preserved in own juice ..... 333 *d*
sirup, not fruit juice ..... 372 *h*
vinegar, as nonenumerated article ..... 849 *j*
Rasps, statutory provisions for ..... 209, pars. 156, 141, 168, 176
Rat—
skins, as dressed furs ..... 616 *b*
traps, made from wire ..... 191 *f*, *g*
Ratafia, statutory provisions for ..... 359, pars. 232, 240; 330, pars. 332, 313
Ratification by Congress of President's order levying duties in the Philippines ..... 17 *c*, *e*, *f*
Rattan—
baskets are manufactures of wood ..... 277 *n*
braids, plaits, etc., statutory provisions for ..... 582, par. 409; 583, pars. 417, 518
furniture beaters, as manufactures of wood ..... 278 *f*
hats, statutory provisions for ..... 582, par. 409
mats, statutory provisions for ..... 664, pars. 452, 356, 464
matting, statutory provisions for ..... 664, pars. 452, 356, 464
reeds, as unmanufactured ..... 817 *b*, *c*, *d*, 819 *a*, *c*
split, is manufactured ..... 272 *i*
unmanufactured, statutory provisions for ..... 816, pars. 700, 684; 817, pars. 756, 770, 646
Rattans—
finished, as manufactures of wood ..... 280 *k*, *l*, *m*, *p*
manufactured, statutory provisions for ..... 271, par. 206; 272, pars. 179, 229, 482
Raw—
cotton ribbons, as manufactures of cotton ..... 417 *g*
silk rewound, as not advanced ..... 514 *f*
statutory provisions for ..... 799, pars. 660, 616, 704, 784
wound on cops, as advanced ..... 514 *e*
Rawhide—
and wood snowshoes, as nonenumerated articles ..... 854 *k*
is not leather ..... 637 *d*, 657 *i*
loom pickers, as manufactures of leather ..... 658 *l*

Razors—
and razor blades, statutory provisions for ..... 204, pars. 153, 140, 165; 205. par. 207
corn, dutiable as razors ..... 206 *l*
Reading glasses, dutiable as lenses ..... 141 *d, e*
Reageant bottles, act of 1890 ..... 121 *f*
Reapers, statutory provisions for ..... 680, pars. 460, 591
Reappraisement—
additions on, by percentages are valid ..... 948 *g, h*
amending of, after completion is illegal ..... 953 *b*
appellant, burden on, to produce goods ..... 951 *e*, 952 *c*
Board of General Appraisers acquires jurisdiction, how ..... 949 *a*, 950 *b*, 951 *a*, 952 *b*
by merchant appraisers ..... 956 *c, k*, 957 *f*, 959 *e*, 960 *d, f*, 966 *h, i, j*, 967 *d, f, h, i, j, k*, 968 *a, f*, 969 *f, h*
clerical assistance permitted ..... 969 *f*
collector ordered, goods not produced ..... 949 *g*, 969 *e*
ordering, a ministerial act ..... 949 *a, b*, 951 *a*, 952 *b*
two-days limit not applicable to ..... 950 *e, g*
court reviewing a ..... 951 *c*
discount disallowance of, matter of ..... 946 *b, c, f*, 947 *j*, 948 *f*,
presence of goods unnecessary ..... 950 *a*, 967 *a*, 969 *b*
effect of not having one package in ten examined ..... 959 *e, g*, 960 *f, h*, 961 *a, e*
evidence on, examined into by Board of Classification ..... 953 *d, e*
examination of goods by Board of General Appraisers ..... 949 *c, d, f, g, h*, 950 *d*, 951 *e*, 952 *c*
finality of ..... 946 *e, j*, 947 *a*, 948 *a, c*, 949 *d*, 954 *g, h*, 955 *b, c, g, i*, 967 *f*, 970 *e*
effect of illegality in procedure ..... 949 *c, d*, 953 *c, d, e*
goods out of possession of collector ..... 949 *g*, 969 *c*, 970 *a*
goods, when presence of, unnecessary ..... 950 *a*, 967 *a*, 969 *b*
Haviland china case ..... 953 *c, d, e*
hearing, not as a judicial proceeding ..... 961 *f*, 969 *h*
held to be proper and exclusive remedy ..... 945 *j*, 946 *b, c, f, g, h, i, l, n, p*, 947 *b, c, d, e, g, h, j*, 948 *d, f*
illegal, basis of liquidation when ..... 949 *g*, 952 *c*, 953 *d*
importers' right to be present at ..... 950 *d*, 951 *a*, 969 *c, d, g*
invalid, importers not heard ..... 953 *a*
last valid appraisement governs ..... 949 *g*, 952 *c*, 953 *a, d*
testimony of importers overlooked ..... 953 *a*
items not appealed, remedy ..... 995 *d*
judgment on, held reviewable ..... 953 *c, d, e*
not reviewable ..... 953 *c, d, e*, 955 *e, i, j*, 956 *d*
may fix value higher than appraised value ..... 945 *k*, 946 *d*, 948 *b*
merchandise having no open market ..... 943 *c*
method and time of calling for, statutory provisions for ..... 940 sec. 13
none without entry of goods ..... 968 *e*
notice of, importer entitled to ..... 947 *i*, 951 *a*, 953 *a*
neglect of importer ..... 970 *d*
permitted, entry without invoice ..... 946 *k*
protest against, function of classification board ..... 953 *c*
requirements of ..... 999 *c*
proper remedy, when ..... 1140 *a*
refusal of importers to produce papers ..... 968 *f, g, h*
to postpone not invalidating ..... 967 *g*, 970 *d*
reliquidation pending, void ..... 949 *e*
restricted to items appealed ..... 950 *c*, 951 *a*
seizure does not affect right to ..... 951 *b*, 952 *a*
valid, cures irregular appraisement ..... 950 *b*, 955 *k*
R. S. 2901 directory, not mandatory ..... 951 *e*, 952 *c*, 959 *g*
verbal request for, insufficient ..... 947 *f*
waiver of presence of goods ..... 967 *h*
(*See* Appraisement; Board of General Appraisers; Value.)
Reciprocity agreements—
affect only the rate of duty ..... 837 *j, k*
Algeria, exports from ..... 834 *j, k*, 835 *e*
bitters, entitled to benefit of ..... 837 *d, h*
chartreuse entitled to benefit of ..... 835 *d*
colonies not part of mother country ..... 834 *h, i, j, k*, 835 *e*
Cuban, date of effect ..... 1085 *e, f, g, h, i*
excess alcohol in preserved fruits entitled to benefit of ..... 837 *i*
exportations from other than country of production ..... 834 *a, b, e*, 835 *f, g, h, i*, 836 *e*
exports from Colombia or Venezuela ..... 838 *d, e*

Reciprocity agreements—Continued.
Italian wine, excess sea stores ..... 836 *i*
liqueurs entitled to benefit of ..... 834 *c, d, f*, 836 *g, h*
no retroactive effect ..... 834 *g*
paintings produced in France by German artist ..... 837 *b*
proof required from importers ..... 835 *g, i*, 836 *a, c*, 837 *b*
reductions provided for are from general tariff rates ..... 1086 *a, c, f*
statuary, meaning of ..... 836 *b*, 837 *g, k*
statutory provisions for ..... 831, sec. 3; 832, sec. 4; 833, secs. 71, 3
(*See* Treaty.)
Reconstructed—
emeralds, as precious stones ..... 629 *i*
rubies, as imitation precious stones ..... 631 *f*
as precious stones ..... 628 *l, m*
Record paper, statutory provisions for ..... 559, par. 401
Recovered—
gutta-percha, not free as crude ..... 661 *g*
sulphur, as crude ..... 806 *b*
Red—
brass as brass ..... 721 *b*
earth or hematite ore ..... 73 *k*
lead, statutory provisions for ..... 67, pars. 51, 51, 66, 58
pepper. (*See* Pepper.)
pigment, not an ocher ..... 74 *a*
vermilion. (*See* Vermilion, red.)
Reeds—
Chinese, as reeds manufactured ..... 272 *j*
corsets, as reeds wrought ..... 272 *c*, 273 *b*
from rattan, as unmanufactured ..... 817 *c, d*, 819 *a, b*
manufactured, statutory provisions for ..... 271, par. 206; 272, pars. 179, 229, 482
peeled, etc., are manufactured ..... 273 *g, h*
round, over and under 7 millimeters ..... 272 *a, b*
thin flat, from rattan, are manufactured ..... 273 *a*
unmanufactured, statutory provisions for ..... 816, pars. 700, 684; 817, pars. 756, 770, 646
whip, a specific provision ..... 817 *a*
Reels shipped in parts, as entireties ..... 276 *b*
Refined—
definition of ..... 37 *f*
potash as crude ..... 786 *a, c*
sulphur. (*See* Sulphur.)
Refining, sun drying and sifting not ..... 734 *n*
Reflectors, coated or plated back, as manufactures of glass ..... 147 *h*
Refund of excess duties, statutory provisions for ..... 1066 sec. 24
Regalia—
church, conditions of free entry ..... 791 *f*, 792 *d, g*
definition of, statutory provisions for ..... 790, pars. 649, 603; 791, par. 692
mortar board caps, not free as ..... 501 *c*
statutory provisions for ..... 790, pars. 649, 603; 791, pars. 692, 771
Regulations—
acquiesence long-continued, a rule of construction ..... 1109 *b*
amending a statute or rule of evidence, invalid ..... 694 *b, c*, 707 *f*, 792 *g*, 812 *i*, 1108 *h*, 1112 *e*
American-made bags of foreign material not subject to ..... 701 *a*
and instructions distinguished ..... 1109 *a*
are directions from the President ..... 1108 *g*
as to polariscopic test ..... 285 *b*
as to rice sieves valid ..... 301 *d*
cattle driven across boundary line ..... 690 *a, b, c*
compliance with, a condition precedent ..... 690 *a, b, c, d*, 691 *c*, 692 *b, f, i, k, m*, 693 *a, b, c, g*, 699 *c, d, e*, 701 *b*, 703 *h, i*, 704 *d*, 705 *c*, 706 *a, c, e*, 707 *a, b*, 778 *f, j*, 779 *f*, 780 *f*, 823 *b*
desirable, but not necessary ..... 468 *b*, 479 *h*
when not a condition precedent ..... 73 *a*, 792 *d, g*
defeating statute are invalid ..... 884 *d*
directory and mandatory ..... 1108 *j*
disobedience of, not a criminal offence ..... 1108 *e*
effect of repeal of tariff law authorizing ..... 701 *b*, 703 *f*
evidence required by, when insufficient ..... 700 *h*
impossibility of compliance with ..... 699 *d*, 701 *e*, 702 *c*

Regulations—Continued.
may have force of law ... 1108 *e*
must not negative or modify the statute ... 374 *j*
noncompliance with, bar to recovery ... 90 *c*
orange boxes from American shooks ... 270 *c*, 271 *e*, *f*, *g*, 702 *a*
reasonable, have force of law ... 800 *f*
Secretary must adopt commercial method of lead-ore assaying ... 224 *a*, *b*
unreasonable, are invalid ... 706 *g*
validity of, Board of General Appraisers may pass on ... 974 *g*, 975 *d*
wines and fruit juice, alcohol in, statutory provisions for ... 364, pars. 296, 244
Regulus—
of antimony, statutory provisions for ... 217, pars. 173, 376, 187, 195
of copper, statutory provisions for ... 728, pars. 534, 453, 193, 186
Reimportation—
American goods, statutory provisions for ... 608, pars. 483, 387; 699, pars. 493, 649, 648
English pump sent to Canada for temporary use, dutiable on return ... 13 *h*
foreign goods dutiable on, as new importation ... 13 *d*, *f*, *g*, *h*, *i*, 14 *a*, *b*
guns reimported after repairs abroad ... 13 *g*
goods exported to avoid payment of internal-revenue tax and reimported ... 13 *f*
goods need not have been landed in foreign jurisdiction ... 13 *f*
goods sent from New York to San Francisco via Canada held to be ... 13 *i*
horses pastured or worked in Canada as ... 299 *e*
orange boxes made from American shooks ... 270 *c*, *e*, *f*, *g*, 271 *a*, *c*, *e*, *f*, *g*
Reimported—
American goods, change in law while abroad ... 879 *c*, 880 *d*, *g*
differing scope of tariff provisions ... 879 *b*, 880 *a*, *b*, *c*, *f*
internal-revenue tax on, statutory provisions for ... 879, sees. 27, 19, 22, 2500
whisky, dutiable on quantity reimported ... 879 *a*
(*See* American goods returned.)
Reliefs, bas and high. (*See* Statuary.)
Religious—
emblems not free as medals ... 757 *d*
medals not jewelry ... 621 *l*
pictures not toys ... 599 *c*
societies, articles for, statutory provisions for ... 777, par. 638; 778, pars. 585, 677, 759; 790, pars. 649, 603; 791, pars. 692, 771
Reliquary cross as church regalia ... 791 *d*
Reliquidation—
absence of goods immaterial ... 1106 *a*
advancing value of goods on, illegal ... 1107 *g*
after one year from entry, errors ... 1106 *d*
fraud ... 1107 *d*, *f*
illegal ... 1105 *b*, *e*, *f*, *g*; 1106 *f*, 1107 *f*
an abandonment of original liquidation ... 994 *e*
basis of new right of protest ... 1107 *e*
collector need not go outside record in ... 1002 *q*
effect of pending protests ... 901 *d*, *c*, *f*, *g*, 995 *h*, 996 *i*, 1003 *e*, *f*, 1102 *e*, 1106 *e*
following court decision, no right of protest ... 999 *i*
foreign currency power to order ... 898 *a*, 899 *a*, *b*, 900 *c*, *d*, *e*, 901 *d*, *f*, *g*
has all validity of original liquidation ... 1000 *c*, 1001 *e*
legal, though goods out of possession of collector ... 992 *d*
limitation of time ... 1102 c, *d*, *e*, *f*, *g*, *h*, *i*, *k*, *l*
no new right of protest arising ... 1106 *e*
not in accordance with Board decision ... 983 *i*, 994 *d*, 998 *d*, 999 *e*
one year limit not applicable to warehouse goods ... 1107 *c*
over one year after entry, when valid ... 901 *d*, *e*, *f*, *g*
pending reappraisement void ... 949 *e*
pursuant to Board decision can not be challenged by protest ... 977 *h*, *i*, *j*, 995 *h*, 996 *g*, 998 *d*
remitting penal duties gives no right of protest ... 977 *g*, 995 *g*
satisfied protest does not extend the time for ... 1105 *c*, *d*
statute of limitations, protests pending ... 901 *d*, *e*, *f*, *g*, 1003 *e*, *f*, 1011 *a*
value may not be changed on ... 942 *f*, 944 *h*, 947 *g*, *h*
voluntary, gives right of protest ... 981 *g*
giving no right of protest ... 981 *j*
voluntary, right of protest ... 991 *c*
within one year, right of collector ... 1107 *b*
(*See* Limitations.)
Relish, part fish, as fish in tin packages ... 306 *g*

Remanit, as manufacture of silk ..... 537 *b*
Rembrandt water colors in boxes ..... 75 *c*
Remedies—
importers confined to administrative act ..... 1000 *b*, *f*, *g*, 1001 *e*
in case of dissatisfaction, statutory provisions for ..... 940, par. 13; 970, par. 14; 1021, par. 15
Renaissance—
braid, as lace articles ..... 433 *f*
lace motifs, as lace articles ..... 437 *c*
rings, not embroideries ..... 413 *f*
tidies, as laces or lace articles ..... 443 *j*, 462 *j*
Rendered oils, statutory provisions for ..... 25, pars. 3, 60, 76; 26, par. 92
Rennet tablets, not free as rennets ..... 794 *a*
Rennets, statutory provisions for ..... 794, pars. 650, 604, 693, 518
Repair, machinery for, statutory provisions for ..... 872, secs. 19, 13, 14, 2507
Repairs to vessels. (*See* Vessels.)
Repeal—
general tariff act repeals predecessor ..... 129 *d*, *h*, 368 *n*
tariff acts of 1883 and 1890 superseded all prior legislation ..... 454 *k*
Repealing—
clauses, statutory provisions for ..... 896, sec. 34; 897, secs. 72, 55; 898, secs. 11, 13; 1667, par. 29
(*See* Statutes, repeal.)
Res adjudicata, liquidation under court decision is ..... 999 *i*
Resin, gum, from gutta-percha ..... 734 *g*
Resistance strips, 200 feet long, not nickel sheets ..... 227 *g*
Resorcin—
a coal-tar preparation ..... 43 *d*, 46 *r*
pure, impure ..... 81 *e*
purified, as medicinal ..... 83 *i*
statutory provisions for ..... 725, par. 524
Retort—
carbon, as coke ..... 111 *h*, 594 *g*, 595 *c*
linings, lava, as similar to fire brick ..... 94 *a*
settings, as brick ..... 93 *i*
Retorts—
gas, no limitation as to size ..... 114 *b*
gas, statutory provisions for ..... 113, par. 98; 114, pars. 87, 102, 124
Retroactive effect—
coal act of 1903 had none ..... 594 *f*, *h*
none of tariff law ..... 6 *a*, *b*, *c*, *d*
of ratification by Congress of unauthorized action of Executive ..... 17 *g*
what statutes may have ..... 235 *d*
Retrospective operation of statutes presumption against ..... 1085 *e*, *f*, *i*, 1086 *d*
Revenue—
cases, what are ..... 886 *c*
laws, construction of ..... 1069 *b*, *c*, *d*, *e*, *f*
definition of ..... 1077 *g*, *h*, *i*, *j*, *k*, *l*, 1078 *a*, *b*
stamps, foreign, statutory provisions for ..... 803, pars. 670, 636½
Revolving pistols. (*See* Pistols.)
Rhine wine. (*See* Wines.)
Rhinestone—
buttons, as manufactures of paste ..... 146 *o*, 591 *g*
ornaments not buttons ..... 148 *m*, 149 *c*
Rhinestones, as manufactures of paste ..... 148 *l*
Rhodium—
as a nonenumerated, unmanufactured article ..... 855 *x*
not a metallic mineral substance ..... 226 *e*
Ribbons—
china, dutiable as tape ..... 410 *k*
cotton, etc., statutory provisions for ..... 409, par. 320
drawstring interwoven, not trimmings ..... 527 *h*
dutiable as trimmings ..... 586 *k*, *l*, 587 *a*
not dutiable as trimmings ..... 527 *b*, *c*, *f*, *h*, 529 *c*
plush, as plushes ..... 518 *k*
scalloped, unfinished strips, not ..... 517 *g*
silk and cotton, as manufactures of silk ..... 410 *j*, 537 *g*
silk plush, statutory provisions for ..... 517, par. 386

Ribbons—Continued.
silk velvet, as ribbons ..... 519 *b*
not dutiable as velvets ..... 513 *j*
statutory provisions for ..... 517, par. 386
Rice—
broken, sieve prescribed by Secretary ..... 301 *d*
cleaned, what is ..... 301 *c*, 302 *c*, *d*, *e*, *f*
flour, not dutiable as starch ..... 301 *c*
so-called, as wheat starch ..... 354 *d*
statutory provisions for ..... 301, pars. 232, 193, 261, 272
hull ashes, as nonenumerated article ..... 853 *e*
meal, statutory provisions for ..... 301, pars. 232, 193, 261, 272
paper is not tissue paper ..... 549 *m*, 550 *a*, 563 *l*
statutory provisions for ..... 301, pars. 232, 193, 261, 270, 271
uncleaned, what is ..... 302 *a*, *b*, *h*
Ricinoleic acid, statutory provisions for ..... 59, par. 32
Riffle files, proper measurement of ..... 209 *e*, *g*
Rifles—
and parts, statutory provisions for ..... 210, pars. 157, 142, 169, 202, 158, 143, 170, 203
sporting, and parts, statutory provisions for ..... 210, pars. 142, 169
telescopic sights held to be parts of ..... 210 *c*
Ring waste—
as woolen waste ..... 479 *c*, *d*
statutory provisions for ..... 468, par. 685; 478, pars. 361, 388
Rings—
broken, not magnets ..... 254 *n*
children's, as jewelry ..... 599 *j*
as toys ..... 601 *c*
Rivet rods—
statutory provisions for ..... 187, pars. 116, 123, 147; 188, par. 180
(*See* Wire rods.)
Rivets—
bright steel fancy studs are not ..... 255 *j*
glass and metal, as manufactures of glass ..... 152 *e*
iron or steel, statutory provisions for ..... 215, pars. 167, 153, 182, 164
Road roller, packed in parts, dutiable as an entirety ..... 241 *d*
Rochelle salts, statutory provisions for ..... 35, pars. 6, 75, 92, 29
Rock—
candy as confectionery ..... 291 *f*
crystal balls as precious stones ..... 102 *c*, 629 *a*, 630 *h*, 631 *k*
intaglios painted, as manufactures of paste ..... 629 *c*
as precious stones, cut ..... 628 *n*
manufactures of, statutory provisions for ..... 160, par. 115
Rockingham earthenware—
as tinted earthenware ..... 106 *k*
not common brown ..... 104 *k*
statutory provisions for ..... 101, par. 94
teapots, not decorated ..... 101 *a*
Rocoa—
and extracts of, statutory provisions for ..... 695, pars. 475, 375, 484, 499
as a nonenumerated, unmanufactured article ..... 695 *h*, 696 *a*
Rodinal, a coal-tar preparation ..... 46 *s*
Rods—
connecting and piston. (*See* Steel.)
copper. (*See* Copper.)
cut and polished steel, additional duty on ..... 186 *k*
drill. (*See* Drill rods.)
flat steel, as steel in forms ..... 186 *e*
steel drill, not smaller than six wire gauge ..... 185 *h*
steel, not smaller than six wire gauge, tempered ..... 183 *c*
steel, tempered and polished, additional duty on ..... 188 *a*
wire. (*See* Wire rods.)
(See also specific materials.)
Roentgen-ray apparatus, paper for use in ..... 551 *e*
Rolled oats, statutory provisions for ..... 301, par. 231
Roman cement. (*See* Cement.)

Rondelles as manufactures of glass ..... 150 r
Roofing—
felt, statutory provisions for ..... 547, pars. 394, 30
slates, statutory provisions for ..... 166, pars. 120, 109, 131, 13
tile, statutory provisions for ..... 94, par. 13
tiles, as plain tiles 94
Root-flour—
held to be starch ..... 354 f, g,
statutory provisions for ..... 831, par. 77
Roots—
for United States, statutory provisions for ..... 785, pars. 640, 679, 76
not edible, advanced, statutory provisions for ..... 50, pars. 20, 16½; 51, pars. 24, 9
crude, statutory provisions for ..... 732, pars. 548, 470, 560, 63
Rope—
chain, as a metal article, not jewelry ..... 235 f, 236 a, 239
not unfinished jewelry 621
ends for paper stock, statutory provisions for ..... 773, pars. 632, 577, 670, 75
hair, as nonenumerated article 846
hide, statutory provisions for ..... 749, pars. 573, 507, 607, 71
scraps, free as junk 753
waste for paper stock, statutory provisions for ..... 773, pars. 632, 577, 670, 75
Rosaline articles as manufactures of shell ..... 663 d,
Rosaries—
as beaded articles ..... 577 h, 582 e,
as manufactures of component material 581
of glass ..... 152 c,
of paste 155
as nonenumerated articles ..... 254 n
Rose—
cuttings from manetti 312
in sand, not plants 312
with rootlets, not plants 312
in trade, means rose plant 312
plant, rosa rugosa 312
plants, dwarf and standard roses 311
statutory provisions for ..... 311, par. 25
Rosemary oil, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 58
Roses—
as plants for forcing 315
ottar of (oil), statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 55
Rosewood—
logs, statutory provisions for ..... 816, pars. 700, 684; 817, pars. 756, 81
(*See* Wood.)
Rosin, violin, as nonenumerated article ..... 850 m, n, 853
Rossed pulp wood, free as pulp wood 816
Rosslyn rugs. (*See* Traveling rugs.)
Rotten stone, statutory provisions for ..... 804, pars. 671, 638, 723, 77
Roucou and extracts of, statutory provisions for ..... 695, pars. 475, 375, 484, 49
Rough—
bored, meaning of term 798
lumber. (*See* Lumber.)
sapphires for watch jewels, as precious stones, uncut ..... 731 b, 732
Roving—
cotton. (*See* Cotton.)
waste, statutory provisions for ..... 468, par. 685; 478, pars. 361, 38
wool. (*See* Wool.)
yarns, not rovings 481
Royalty—
may be part of market value ..... 1035 h, i, j, 1038 l, 1046
not part of market value 944
Rubber—
bit covers, as saddlery 644
brushes, as brushes 588
dust, as waste 682
in sheets, as manufactures of india rubber 650
recoil pads, as parts of guns 210
not parts of guns ..... 210 f
shoes, old, as waste ..... 685 h, k

Rubber—Continued.
shoes, old, not waste ..... 685 *g*
soft vulcanized, as india rubber ..... 649 *e*
vulcanized, hard, manufactures of, n. s. p. f., statutory provisions for ..... 654, pars. 450, 353, 461
(*See* India rubber.)
Rubblestone, as nonenumerated article ..... 849 *l*
Rubies—
reconstructed, as imitation precious stones ..... 631 *f*
as precious stones ..... 628 *l*, *m*
Ruby talc is dutiable as mica ..... 227 *f*
Ruchings—
cotton, etc., and articles made of, statutory provisions for ..... 431, pars. 339, 276, 373
silk, statutory provisions for ..... 524, par. 390; 525, pars. 301, 413
Ruffled—
cotton curtains, as articles of rufflings ..... 440 *a*, 442 *n*
curtains, as articles of rufflings ..... 446 *q*
parasol covers ..... 442 *p*
Rufflings—
and articles made of, statutory provisions for ..... 431, pars. 339, 276, 373
espirit fluting, as ..... 442 *o*
silk, statutory provisions for ..... 524, par. 390; 525, pars. 301, 413
Rugs—
Aubusson, statutory provisions for ..... 511, par. 379
Axminster, statutory provisions for ..... 511, par. 379
Berlin, statutory provisions for ..... 511, pars. 379, 287, 399
carpet, statutory provisions for ..... 513, pars. 382, 296, 408, 378
cotton, dutiable as manufactures of cotton ..... 414 *l*
not portions of carpeting ..... 512 *c*
distinguished from carpets ..... 428 *e*
flax, statutory provisions for ..... 427, par. 334
fur, not ejusdem generis with carpet rugs ..... 513 *g*
fur, wool-lined, as manufactures of fur ..... 656 *i*
goatskin, as manufactures of fur ..... 655 *c*
hemp, statutory provisions for ..... 427, par. 334
Japanese hand-made, as oriental ..... 511 *b*
jute, statutory provisions for ..... 427, par. 334
made as rugs ..... 513 *f*
made from carpeting ..... 514 *b*
measurement of selvage included ..... 511 *a*
oriental, made of silk ..... 511 *c*
statutory provisions for ..... 511, para. 379, 287, 399
sheepskin with wool on, as manufactures of wool ..... 487 *o*
skins dressed and sewn together, not ..... 639 *e*
traveling, as manufactures of wool ..... 484 *j*, *l*, 488 *l*
held dutiable as rugs ..... 513 *d*
wool, dutiable as wool ..... 513 *c*
wool, traveling, not classed as carpet rugs ..... 513 *h*
Rum. (*See* Liquors, distilled.)
Running spikes, as metal articles ..... 255 *g*
Rupee, exchange and metal value of ..... 899 *a*, *f*, 900 *c*, *d*, *c*, 901 *a*, *d*, *f*
Rush, Chinese, as straw ..... 318 *a*, *d*
Russia—
leather, as leather, n. s. p. f. ..... 638 *f*
sheeting, in chief value of jute ..... 466 *j*
sheetings, statutory provisions for ..... 460, par. 349
Rye—
flour, statutory provisions for ..... 302, pars. 233, 190, 263, 267
statutory provisions for ..... 302, pars. 233, 190, 262, 260

S.

Sabadilla seed, as crude drugs ..... 735 *c*
Sacarbolate, a liquid soap ..... 87 *g*
Saccharine—
a coal-tar preparation ..... 46 *t*
act of 1883 ..... 23 *f*
chemically an acid, dutiable as chemical compound ..... 34 *g*
statutory provisions for ..... 289, pars. 211, 183

Saccharometers, as manufactures of glass ..... 152 *s*
Saccharum, as nonenumerated article ..... 849 *q*
Sachet—
bags, not toilet preparations ..... 660 *j*
powder, as nonenumerated article ..... 849 *p*
as perfumery ..... 86 *g*
as toilet preparation ..... 87 *b*
Sacking, held similar to jute bagging ..... 455 *a*
Sacks, jute, statutory provisions for ..... 453, par. 343
Saddlery, statutory provisions for ..... 644, pars. 447, 415
Saddles, statutory provisions for ..... 647, par. 447
Saddletrees, as saddlery ..... 645 *d*
Safety pins. (*See* Pins.)
Safflower, extract of, statutory provisions for ..... 794, pars. 651, 605, 694, 586
Saffron—
cake, statutory provisions for ..... 794, pars. 651, 605, 694, 586
extract of, statutory provisions for ..... 794, pars. 651, 605, 694, 586
Sage—
seed not sage nor a drug ..... 317 *e*
statutory provisions for ..... 356, pars. 287, 235, 326
Sago—
crude, statutory provisions for ..... 794, pars. 652, 606, 695, 774
flour, as crudest form of sago ..... 794, *d*, *e*, *f*, *h*
as nonenumerated article ..... 852 *b*
not a starch ..... 353 *e*, 354 *j*
so called, held to be starch ..... 354 *e*
statutory provisions for ..... 794, pars. 606, 695, 774
Sain foin as grass seed ..... 796 *n*
Saint John's bread, seeds, statutory provisions for ..... 795, pars. 656, 611, 699
Sake—
held dutiable as a still wine ..... 368 *i*
Japanese, as nonenumerated article ..... 855 *o*
similar to both beer and still wine ..... 367 *d*, *e*
Sal—
ammoniac, statutory provisions for ..... 35, pars. 5, 8½, 10, 35
soda, statutory provisions for ..... 89, par. 77; 90, pars. 67, 83, 72
Salacin, statutory provisions for ..... 794, pars. 653, 607, 696, 554
Salame, not free as a bologna sausage ..... 795 *b*
Sale of cargo after entry, before unloading ..... 725 *c*, *e*
Salep or salop, statutory provisions for ..... 794, pars. 654, 612, 700; 795, par. 587
Saleratus, statutory provisions for ..... 89, pars. 73, 64, 80, 73
Salipyrene a chemical salt ..... 33 *i*
Salmon—
net twine as flax thread ..... 464 *n*
as gilling twine ..... 427 *b*
(*See* Fish.)
thread or twine as flax thread ..... 425 *f*
Salol—
a coal-tar preparation ..... 45 *a*, 80 *d*
as a medicinal preparation ..... 77 *d*, 83 *j*
held to be a chemical salt ..... 33 *g*
Salt—
bags are usual coverings ..... 352 *a*
cake as specific provision ..... 90 *f*
statutory provisions for ..... 90, pars. 80, 622, 85, 75
countervailing duty on, statutory provisions for ..... 351, par. 608
from Germany; treaty ..... 352 *d*
St. Martin, W. I ..... 352 *e*
Turks Island ..... 352 *f*
Glaubers, statutory provisions for ..... 90, par. 75
imported in bond, breach of bond ..... 352 *g*
for curing fish, etc., statutory provisions for ..... 351, pars. 284, 322; 352, par. 483
sacks containing ..... 353 *a*, *b*, *c*
statutory provisions for ..... 351, pars. 284, 608, 322; 352, par. 483
Salt-glazed stoneware, statutory provisions for ..... 101, par. 94
Saltpeter—
crude, statutory provisions for ..... 786, pars. 644, 595, 685, 68
refined, statutory provisions for ..... 76, pars. 65, 56, 72, 69

Salts—
aniline, statutory provisions for ..... 689, pars. 472, 372, 481, 605
black, statutory provisions for ..... 786, pars. 644, 695, 685
chemical. (*See* Chemical salts.)
cinchona bark, statutory provisions for ..... 790, pars. 647, 601, 690
epsom. (*See* Epsom salts.)
mineral, statutory provisions for ..... 759, pars. 615, 556
of santonin, statutory provisions for ..... 87, pars. 71, 62, 78
of strychnia, statutory provisions for ..... 91, pars. 83, 70, 87, 30
of uranium, statutory provisions for ..... 809, pars. 691, 663, 746
Rochelle. (*See* Rochelle salts.)
smelling, as chemical salts ..... 29 *k*
Salvage—
claim for, has priority over duties ..... 15 *e*
liability of Government for, on duties saved ..... 1121 *i*, 1122 *a*
Sample—
books not free of duty ..... 565 *a*, 713 *b*, *c*, 716 *g*
bottles of wine dutiable at full rate ..... 366 *c*
changed in condition by lapse of time ..... 62 *c*
definition of ..... 1109 *c*
Samples—
appraised at a value, remedy of importer ..... 1109 *f*, *g*
appraisement and reappraisement invalid ..... 949 *h*, 950 *d*
upon ..... 959 *c*, 960 *c*, *d*, *e*
without, illegal ..... 943 *f*, 949 *h*, 950 *d*
care, custody, and drawing of ..... 960 *c*, *d*, *e*
having an invoice value not free ..... 1109 *d*, *h*, *j*, *k*, *l*
illustrative, when inadmissible in evidence ..... 1146 *g*
no value, matter for reappraisement ..... 946 *n*
of velvet as manufactures of cotton ..... 421 *l*
unnecessary if testimony of competent witnesses be produced ..... 1030 *g*
Sampling—
of lead ore, commercial method to be followed ..... 224 *a*
grab method incorrect ..... 223 *d*
statutory provisions for ..... 222, pars. 181, 165, 199
of molasses ..... 286 *a*
of sugar, improper procedure ..... 285 *e*
Sanctuary-lamp—
not a work of art ..... 822 *f*
not regalia ..... 793 *i*
Sand—
blasting, not etching or cutting ..... 122 *b*, 128 *m*
colored by organic matter, free as sand ..... 804 *e*
statutory provisions for ..... 804, pars. 671, 638, 723
Sandalwood—
a crude drug ..... 733 *i*, 734 *d*, 735 *b*
chips as crude drug ..... 267 *a*, *k*
logs as logs of wood ..... 815 *e*
Sandstone, statutory provisions for ..... 164, pars. 117, 105½, 127, 487; 165, pars. 118, 106, 128, 487
Sauguin, for dying leather, as dyewood extract ..... 55 *k*
Santonin, statutory provisions for ..... 87, pars. 71, 62, 78, 111
Sapo viridis, a medicinal soap ..... 88 *h*
Sapona Della Regina, a toilet soap ..... 88 *l*
Sapphire jewels, as precious stones ..... 627 *a*, *n*
Sardellen or sardels. (*See* Fish.)
Sardines. (*See* Fish.)
Sarsaparilla is similar to soda water, etc ..... 374 *e*
Sash—
cord, as a manufacture of jute ..... 466 *b*
curtains, tamboured, as lace window curtains ..... 448 *e*
Sashes—
lace-fringed, as lace ..... 630 *e*
military, not wearing apparel ..... 533 *k*
Satin—
soleil, dutiable as plush ..... 518 *d*
white, statutory provisions for ..... 65, pars. 46, 39, 51
Satinwood—
logs, statutory provisions for ..... 816, pars. 700, 684; 817, pars. 756, 818
(*See* Wood.)

Sauces, statutory provisions for ..... 304, pars. 241, 198, 287; 305, par. 284
Sauerkraut—
and bologna sausage mixture ..... 307 *f*
statutory provisions for ..... 304, pars. 609, 697; 305, par. 775; 830, pars. 609, 697, 775
Sausage—
pea, as nonenumerated article ..... 844 *h*
skins, statutory provisions for ..... 830, pars. 610, 698, 776
Sausages—
as prepared meat ..... 345 *c, e, g*
bologna, statutory provisions for ..... 795, pars. 655, 406, 509, 656
Chinese and Italian, not free as bologna sausages ..... 795, *a, b*
packed in lard, not free as bologna sausages ..... 795 *d*
Savon d'iode, a medicinal preparation ..... 24 *f*, 77 *i*
Sawdust, bardwood, as crude article for dyeing ..... 697 *d*
Saw plates—
steel circular, additional duty on, statutory provisions ..... 196, pars. 141, 152, 177
plates held to be ..... 185 *d*, 197 *b*
steel, statutory provisions for ..... 181, par. 135; 182 pars. 122, 146
steel strips 50 feet long, 8 inches wide, as ..... 186 *d*
Sawed—
lumber. (*See* Lumber.)
marble, what is ..... 158 *b, c*
Saws—
back, statutory provisions for ..... 215, pars. 168, 154, 183, 175
band, statutory provisions for ..... 215, par. 168
steel bands or strips for, statutory provisions for ..... 174, par. 128
butcher, as saws, n. s. p. f ..... 215 *d*
circular, statutory provisions for ..... 215. pars. 168, 154, 183, 174
crosscut, statutory provisions for ..... 215, pars. 168, 154, 183, 172
drag, statutory provisions for ..... 215, pars. 168, 154, 183, 173
hand, statutory provisions for ..... 215, pars. 168, 154, 183, 175
mill, statutory provisions for ..... 215, pars. 168, 154, 183, 173
n. s. p. f., statutory provisions for ..... 215, pars. 168, 154, 183, 175
pit, statutory provisions for ..... 215, pars. 168, 154, 183, 173
steel bands or strips for ..... 175 *a*
Saxony carpets, statutory provisions for ..... 509, par. 373; 510, pars. 288, 400, 370
Scagliola tops, statutory provisions for ..... 831, par. 484
Scale plates, printed earthenware ..... 103 *a*
Scales—
analytical, as scientific instruments ..... 781 *r, s*
and weights as metal articles ..... 254 *o*
Scalloped—
articles, whipped portion excluded in weighing ..... 459 *g*
edge corsets not embroidered ..... 401 *c*
edge, overstitched, not embroidery ..... 435 *b*
edge towels, not embroidered ..... 459 *c*
Scalloping, machine, not embroidery ..... 436 *b*
Scammony resin, as a drug ..... 51 *g*, 52 *d*
Scapulars—
as printed matter ..... 569 *l*
wool and cotton, not printed matter ..... 488 *c*
Scarf—
pin, held not free as a trophy ..... 757 *f*
pins, parts of as jewelry ..... 621 *a*
Scarfs, in the piece, as wearing apparel ..... 400 *j*, 505 *o*, 527 *g*, 532 *p*
Schappe silk yarn as spun silk ..... 516 *a*
Schools—
books, etc., for, statutory provisions for ..... 716, pars. 503, 413; 717, pars. 515, 660
private, free entry of books for ..... 718 *c*
Scientific—
apparatus for exhibition, statutory provisions for ..... 819, pars. 701, 687, 758
for institutions, statutory provisions for ..... 777, par. 638; 778, pars. 585, 677, 759
associations, publications of, statutory provisions for ..... 713, pars. 501, 410
books, statutory provisions for ..... 713, par. 410
institutions, statutes liberally construed ..... 779 *e*
instruments, defined ..... 778 *e*, 779 *e*, 780 *a*, 782 *j*
statutory provisions for ..... 777, par. 638; 778, pars. 585, 677, 759

Scientific—Continued.
preparations, statutory provisions for ..... 777, par. 638; 778, pars. 585, 677, 759
research, book of, statutory provisions for ..... 713, par. 410
utensils, statutory provisions for ..... 777, par. 638; 778, par. 585
Scissors—
and blades for, statutory provisions for ..... 204, pars. 153, 140
as metal articles ..... 255 *e*
doll, as toys ..... 597 *d*
finished halves of, as metal articles ..... 245 *g*
manicure, dutiable as scissors ..... 206 *d*, *e*
surgical, dutiable as scissors ..... 206 *f*
with one tang elongated, as scissors ..... 205 *f*
Scows. (*See* Vessels.)
Scrap—
albums, statutory provisions for ..... 570, pars. 404, 308, 420
distinguished from material ..... 167 *j*
iron "actual use" defined ..... 169 *c*
shafting held not to be ..... 260 *f*
statutory provisions for ..... 167, pars. 122, 110, 134, 145
lead. (*See* Lead.)
leather, as leather n. s. p. f ..... 636 *b*, 638 *c*
sole leather made of ..... 637 *f*
platinum, as unmanufactured ..... 785 *n*
rubber, as similar to crude rubber ..... 751 *e*, *f*
assorted and ground, not dutiable ..... 751 *a*
steel, certain defective rails not ..... 185 *c*
statutory provisions for ..... 167, pars. 122, 110, 134, 145
tin, as waste ..... 180 *b*
Scrapings from furnace walls, as waste ..... 682 *j*
Screens—
as manufactures of cotton ..... 419 *j*
carpet, statutory provisions for ..... 513, pars. 382, 296, 408, 378
folding, embroidered or appliqued ..... 437 *j*, 439 *c*
for color printing, as manufactures of glass ..... 146 *l*
hand painted cotton panels, as manufactures of cotton ..... 415 *j*
painted panels, when paintings ..... 669 *d*, 671 *c*, *l*, 673 *k*, 674 *a*
paper, not classible with carpet screens ..... 577 *e*
so-called, dutiable as fans ..... 617 *e*
Screw—
rods. (*See* Wire rods.)
statutory provisions for ..... 187, pars. 136, 123, 147; 188, par. 180
spikes are not wood screws ..... 216 *a*
Screws—
bicycle, not wood screws ..... 216 *b*
wood, of iron or steel, statutory provisions for ..... 215, par. 169; 216, pars. 155, 184, 181
Scrim—
flax, not burlaps ..... 464 *c*
jute, as burlaps ..... 453 *b*
Scroll—
iron, galvanized or coated, statutory provisions for ..... 178, pars. 132, 119, 143
statutory provisions for ..... 174, pars. 128, 116; 175, pars. 140, 154
steel, galvanized or coated, statutory provisions for ..... 178, pars. 132, 119, 143
statutory provisions for ..... 174, pars. 128, 116; 175, par. 140
Sculpture, casts or specimens of, statutory provisions for ..... 790, pars. 649, 603; 791, pars. 692, 771
Scutching tow dutiable as tow of flax ..... 424 *a*
Sea—
moss, dyed as sea moss ..... 91 *b*
for mattresses, etc ..... 91 *a*
held free as moss ..... 761 *f*
statutory provisions for ..... 90, pars. 81, 69
stores, allowance for, determination of ..... 1091 *e*, *k*
and coal stores distinguished ..... 1091, *i*, *l*, *m*
and ship stores distinguished ..... 594 *b*
definitions of ..... 1091 *a*, *b*, *d*
jurisdiction of Board of General Appraisers ..... 973 *a*
offered for sale are dutiable ..... 1091 *h*
water, absorption of. (*See* Allowance for.)

Seal—
oil. (*See* Fish oils.)
skins, split, tanned, but not finished ..... 636 *c*
Sealing—
wax, as nonenumerated article ..... 854 *m*
wax is not wax nor a manufacture of wax ..... 646 *d*
wax, statutory provisions for ..... 831, par. 485
Seas, high, merchandise found on ..... 18 *h*
Seaweed—
dried, edible, free as seaweed ..... 761 *e*
statutory provisions for ..... 761, pars. 617, 558, 653, 744, 777
Secretary of Treasury, a quasi-judicial officer, when ..... 1122 *b, c, d*
Security, appeals to court, statutory provisions for ..... 1021, par. 15
Seed—
oils. (*See* Oils.)
pease. (*See* Pease.)
wheat, dutiable as wheat ..... 303 *c*
Seed-cane for United States ..... 785, pars. 640, 679, 761
Seedlings—
for Cornell University ..... 802 *b*
statutory provisions for ..... 311, par. 252
transplanted, and plants ..... 312 *e*
Seeds—
agricultural, more specific than grass ..... 317 *f*
statutory provisions for ..... 315, pars. 206½, 286, 465
and nuts distinguished ..... 734 *c*
anise, statutory provisions for ..... 795, pars. 656, 611, 699
aromatic, dill and parsley as ..... 734 *b*
not edible, advanced, statutory provisions for ..... 50, pars. 20, 16½; 51, pars. 24, 94
crude, statutory provisions for ..... 732, pars. 548, 470, 560, 636
Australian salt bush ..... 317 *a*
balm, as garden ..... 317 *c*
beet, as garden ..... 317 *m*
black tare, as agricultural ..... 317 *f*
cabbage, as garden ..... 317 *m*
canary, not free as grass ..... 316 *m*
statutory provisions for ..... 315, par. 611, 699
caraway, statutory provisions for ..... 795, pars. 656, 611, 699
cardamom, statutory provisions for ..... 795, pars. 656, 611, 699
castor, statutory provisions for ..... 315, pars. 254, 205, 284
cauliflower, statutory provisions for ..... 795, pars. 656, 611, 699
celery, as crude drugs ..... 735 *q*, 736 *e*
chicory, as garden ..... 317 *l*
clover, as agricultural ..... 317 *g*
coriander, statutory provisions for ..... 795, pars. 656, 611, 699
cotton, as oil seed ..... 797 *c*
statutory provisions for ..... 795, pars. 656, 611, 699
cummin, statutory provisions for ..... 795, par. 656, 611, 699
date palm, not nuts ..... 315 *l*
dill and parsley ..... 316 *f*
dill, as crude drugs ..... 734 *b*
fennel, statutory provisions for ..... 795, pars. 656, 611, 699
fenugreek, statutory provisions for ..... 795, pars. 656, 611, 699
flax, statutory provisions for ..... 315, pars. 254, 206, 285, 466
flower and grass, n. s. p. f., statutory provisions for ..... 795, pars. 656, 611, 699
statutory provisions for ..... 795, pars. 656, 611, 699
fodder plant, as agricultural ..... 317 *h*
for United States, statutory provisions for ..... 785, pars. 640, 679, 761
garden, statutory provisions for ..... 315, pars. 206½, 286, 465
grass, certain vetches not ..... 315 *m*, 316 *h, k*
statutory provisions for ..... 795, pars. 656, 611, 699
hemp, statutory provisions for ..... 795, pars. 656, 611, 699, 452
hoarhound, statutory provisions for ..... 795, pars. 656, 611, 699
impurities in flaxseed and linseed ..... 316 *a, b, c*
Jatropha nuts are not seeds ..... 316 *g*
kentia, as palm nut ..... 765 *g, t*
not a flower seed ..... 316 *n*

Seeds—Continued.
linseed, statutory provisions for ... 315, pars. 254, 206, 285, 466
lupine, as vegetables ... 307 *j*
mangel-wurzel, as garden ... 317 *n*
statutory provisions for ... 795, pars. 656, 611, 699
millet, as grass ... 316 *i*
not germinative, not a seed ... 317 *b*, *j*
morbid growth, not edible, advanced, statutory provisions for ... 50, pars. 20, 16½; 51, pars. 24, 94
crude, statutory provisions for ... 732, pars. 548, 470, 560, 636
mustard, not drugs ... 317 *o*
statutory provisions for ... 795, pars. 656, 611, 699
natural, varnished, on wire stems ... 317 *k*
no allowance for impurities in, statutory provisions for ... 315, par. 254
nongerminative, as nonenumerated articles ... 846 *n*
n. s. p. f., statutory provisions for ... 315, pars. 254, 206½, 286, 760
oil, statutory provisions for ... 315, pars. 254, 206, 285; 795, par. 452
paddy not ... 301 *b*
pepper, as garden ... 317 *a*
phalaris arundinacea, as grass ... 316 *h*
pockets made of, as nonenumerated articles ... 854 *y*
poppy, statutory provisions for ... 315, pars. 254, 206, 286
weight of busbel ... 316 *e*
quince, as seeds n. s. p. f. ... 317 *i*
rape, statutory provisions for ... 795, pars. 656, 611, 699, 452
rosemary, as garden ... 317 *c*
sage, as garden ... 317 *e*
St. John's bread, statutory provisions for ... 795, pars. 656, 611, 699
seed wheat not dutiable as ... 303 *c*
seradella, as grass ... 316 *k*
sesame, shelled, as seeds ... 315 *d*
shamrock, as grass ... 316 *j*
sorghum, statutory provisions for ... 795, pars. 656, 611, 699
spurry, which are grass seeds ... 316 *h*, *l*
sugar-beet, statutory provisions for ... 795, pars. 656, 611, 699, 778
sugar-cane, statutory provisions for ... 795, pars. 656, 611, 699
sunflower, as flower seed ... 795 *f*
thyme, as garden ... 317 *c*
turnip, as garden ... 317 *n*
vetch, what are grass ... 315 *m*, 316 *h*, *k*, 795 *h*, 796 *c*
Seersucker, as countable cotton cloth ... 387 *j*
Seine twine, statutory provisions for ... 426, par. 347
Seines, statutory provisions for ... 426, pars. 332, 272, 367, 347
Seizure—
burden of proof is on claimant, statutory provisions for ... 1060, sec. 21
goods under, abandonment for damage not permitted ... 1064 *h*
place where goods found determines jurisdiction ... 1094 *e*
Selvages—
a feature of pile fabrics ... 541 *l*
included in dutiable weight of velvet ... 518 *h*, *i*, *n*, 519 *a*
in measurement of rugs ... 511 *a*
to be included in measurement of pile fabrics ... 404 *d*, *j*, *l*
Semianthracite coal, as anthracite ... 725 *f*
Semolino—
a food product, not starch ... 354 *b*
as nonenumerated article ... 855 *c*
Sensitized paper, statutory provisions for ... 550, pars. 398, 307, 419
Serial—
novels, not periodicals ... 569 *e*, *g*, 764 *c*, *m*
stories, as periodicals ... 765 *e*, *f*
Serpentine, as manufacture of marble ... 162 *f*
Service of protests (early statutes) ... 1005 *l*, 1006 *a*, *b*
Sesame—
oil, statutory provisions for ... 766, pars. 626, 568, 661; 767, par. 582
pulp, as sesame oil ... 770 *b*
not sesame oil ... 767 *e*
seed. (*See* Seeds.)
Sesquicarbonate of soda. (*See* Soda.)

Sewing—
machine needles. (*See* Needles.)
machines, miniature, as toys ..... 606 *g*
needles. (*See* Needles.)
silk, statutory provisions for ..... 515, pars. 385, 298, 410, 381
Shaddocks, statutory provisions for ..... 340, par. 266
Shades, window, fabrics for ..... 391 *b, c, d*
Shaft, wrought-iron propeller, as shafting ..... 186 *i*
Shafting and shafts, steel, statutory provisions for ..... 181, par. 135; 182, pars. 122, 146; 183, par. 147
Shale, statutory provisions for ..... 593, pars. 415, 318½, 432, 417
Shamrock seed, as grass seed ..... 796 *b*
Shank steel, as hoop steel ..... 175 *c*
Shapes. steel. (*See* Steel.)
Sharkskins, statutory provisions for ..... 739, par. 779
Shaving—
cream, as toilet soap ..... 88 *k*
preparation, not soap ..... 85 *b*
Shavings for paper stock, statutory provisions for ..... 773, pars. 632, 577, 670, 754
Shawls—
are wearing apparel ..... 501 *g*, 506 *a*
cotton and wool, as in part of wool ..... 503 *b*
cotton knit, as wearing apparel ..... 399 *c*
embroidered, as worsted embroideries ..... 509 *a*
in chief value of cotton ..... 423 *a*
in the piece, as wearing apparel ..... 505 *o*
Shetland veils are not ..... 504 *e*
statutory provisions for ..... 499, pars. 370, 281, 392; 500, par. 362
Sheared steel shapes. (*See* Steel.)
Shearings from boiler plate as scrap steel ..... 167 *j*, 168 *a*, 169 *b*
Shears—
and blades for, statutory provisions for ..... 204, pars. 153, 140
sheep shears are ..... 206 *g, r*
Sheathing—
metal for remanufacture, statutory provisions for ..... 720, pars. 159, 189
from American vessel ..... 728 *g, h*
statutory provisions for ..... 218, pars. 176, 161, 195, 194
paper, statutory provisions for ..... 547, pars. 394, 304, 416, 389
Sheep—
dip, a compound held not to be ..... 42 *k*
disinfectant not ..... 39 *c*
Little's, not free as sheep dip ..... 42 *j*
nonpoisonous, not free ..... 27 *c*
restricted to articles having no other use ..... 797 *d, e, f, g, h, i, j*, 798 *a*
soluble creosote not ..... 41 *f*
statutory provisions for ..... 797, par. 657
shears, as shears ..... 206 *g, r*
statutory provisions for ..... 299, pars. 221, 250; 689, par. 473; 690, par. 373
Sheepskin mats or rugs as manufactures of wool ..... 487 *o*
Sheepskins—
alum-tanned, as leather ..... 638 *e*
with the wool on ..... 470 *g*
as nonenumerated articles ..... 852 *e, f*
dressed and finished, statutory provisions for ..... 635, par. 438; 636, pars. 341, 456
from unimproved native sheep ..... 471 *i*
growth on Mocha, not wool ..... 469 *a*, 477 *d*, 478 *c, d*
on Cabrettas, as wool ..... 468 *c, e*, 471 *g*, 478 *a, b*
leather from, for morocco ..... 636 *d*, 637 *c, e*
raw, commercial meaning ..... 800 *g, h*
with wool on, when free ..... 800 *e*
Sheet—
iron. (*See* Iron.)
music, strips for orchestrions not ..... 566 *a*
steel in strips, certain steel held to be ..... 192 *h*
long lengths held to be ..... 193 *b*, 194 *d*
not ..... 191 *j*
(*See* Steel.)
statutory provisions for ..... 188, par. 137; 189, pars. 124, 148
Sheetings, flax or hemp, statutory provisions for ..... 460, par. 349

Sheets—
composed of layers of iron and nickel, as metal articles ..... 241 *h*, *l*
and copper, as metal articles ..... 239 *d*
copper. (*See* Copper.)
nickel lengths of 200 feet not ..... 227 *g*
of 7 feet are ..... 227 *h*
steel, n. a. p. f., statutory provisions for ..... 181, par. 135; 182, pars. 122, 146; 183, par. 177
Shell—
boxes, as fancy paper boxes ..... 570 *h*
statutory provisions for ..... 831, par. 410
buttons, includes buttons in chief value of shell ..... 591 *e*
statutory provisions for ..... 589, pars. 414, 316, 429
cameos, as manufactures of shell ..... 627 *j*, 657 *j*
imitation, as imitation precious stones ..... 630 *b*
fish, statutory provisions for ..... 798, pars. 659, 615, 703, 783
manufactures of, n. a. p. f., statutory provisions for ..... 654, pars. 450, 354, 462
Shellac, white, as a drug advanced ..... 52 *j*
Shells—
cleaned and pierced, not manufactured ..... 658 *a*
cleaned, dried, and polished, as manufactured ..... 657 *d*
cleaned, not manufactured ..... 655 *h*, 657 *a*, 658 *a*, 659 *m*, 662 *k*
cleaned, pierced, polished, etc ..... 776 *j*, 777 *a*, *b*, *d*
manufactured, statutory provisions for ..... 654, par. 450; 655, par. 486
not manufactured, statutory provisions for ..... 776, pars. 635, 613, 701, 780, 809
paintings, as paintings ..... 673 *g*
pierced Tasmanian, as manufactures of shell ..... 658 *b*
polished, as nonenumerated articles ..... 850 *h*
strung Tasmanian, not jewelry ..... 622 *d*
Sherry wine. (*See* Wines.)
Shingle bolts, statutory provisions for ..... 815, pars. 699, 673, 755, 781
Shingles—
held to be manufactures of wood ..... 281 *i*
measurement of ..... 269 *b*
statutory provisions for ..... 269, pars. 203, 682, 226, 226
Ship—
planking, statutory provisions for ..... 815, pars. 699, 673, 755, 734
timber, boat knees, not ..... 816 *j*
statutory provisions for ..... 815, pars. 699, 673, 755, 734
teak timber, as ..... 815 *b*
Shipping Registers, not periodicals ..... 764 *n*, 765 *a*
Ships, equipment of. (*See* Vessels.)
Shirred silk goods as woven fabrics ..... 520 *c*
Shirt—
bosoms as partly made wearing apparel ..... 401 *m*
waists, in pieces, as entireties ..... 439 *h*
Shirting cloth, statutory provisions for ..... 457, par. 346
Shirtings—
as countable cotton ..... 385 *c*
as dress goods ..... 496 *e*
cotton and silk, as cotton cloth containing silk ..... 392 *g*
in chief value of cotton ..... 423 *e*
silk and cotton, as manufactures of silk ..... 542 *a*
Shirts—
and drawers, assorted, average price ..... 400 *o*
cotton, statutory provisions for ..... 398, pars. 352, 353
etc., cotton knit, statutory provisions for ..... 406, par. 323; 408, pars. 319, 262, 322
cotton (1890) ..... 400 *k*
ladies' knit, as wearing apparel ..... 504 *c*
linen, statutory provisions for ..... 397, par. 275; 398, par. 372
with collars and cuffs, separately dutiable ..... 430 *e*
with knit cuffs, as knit skirts ..... 408 *g*, *i*
Shoddy, statutory provisions for ..... 479, pars. 362, 279, 388, 361
Shoe—
binding, not a trimming ..... 420 *p*
blacking, white cream as ..... 36 *b*
buttons, statutory provisions for ..... 589, par. 414; 590, pars. 318, 431
laces, as manufactures of silk ..... 535 *a*
braid for making, as cotton braid ..... 434 *g*, 436 *h*

Shoe—Continued.
laces, leather, statutory provisions for ... 635, par. 438
lacings. (*See* Lacings.)
strings, as wearing apparel ... 532 *n*
Shoes—
Chinese, as leather shoes ... 638 *a*, 639 *a*
cotton, as cotton wearing apparel ... 400 *h*, 402 *b*
held not wearing apparel ... 422 *m*
horse, mule, or ox, statutory provisions for ... 213, pars. 163, 148, 176, 162
india rubber, statutory provisions for ... 647, par. 455
ladies' kid, as leather shoes ... 638 *o*
leather, includes slippers ... 636 *e*, 638 *p*, *q*
statutory provisions for ... 635, par. 438; 636, pars. 341, 456
of iron and rawhide, rawhide chief value, as metal articles ... 242 *e*
Shooks—
American, returned, statutory provisions for ... 698, pars. 433, 387; 699, pars. 493, 649
as manufactured articles ... 270 *a*
foreign, nailed together in United States, not a manufacture ... 885 *f*
orange and lemon box, statutory provisions for ... 270, pars. 205, 216
packing-box and sugar-box, statutory provisions for ... 269, pars. 204, 180, 228, 231
Shooting-gallery outfit not tools of trade ... 789 *i*
Shortage—
caused by evaporation on voyage ... 88 *o*, 1123 *g*, *h*, *i*, *j*
coal jettisoned in port is not ... 1111 *d*
destruction of merchandise is ... 1110 *k*, *l*, 1111 *g*, *h*
discovered after goods have left customs custody ... 1110 *e*, *f*
evidence held insufficient to prove ... 1146 *a*
required, regulations ... 1110 *b*, *d*, *e*, *f*, *h*, *i*, 1111 *b*, *c*, *i*, 1112 *b*, *c*, *g*
excess can not be offset against ... 1110 *g*
goods lost on voyage ... 1110 *a*, 1111 *f*
jurisdiction, Board of General Appraisers ... 975 *h*
leakage on voyage ... 1111 *k*, 1112 *a*, *b*
loss after importation as ... 1112 *f*, *g*
of liquor caused by theft, allowance for ... 366 *g*, 367 *g*
reported by appraiser, allowance for ... 1110 *c*, 1111 *i*, 1112 *d*, *f*
(*See also* Nonimportation.)
weight of missing packages ... 1112 *c*
Shotguns—
and rifles, combination (1890) ... 211 *h*
as metal articles ... 251 *e*
statutory provisions for ... 210, pars. 158, 143
barrels, stocks, and fittings for, statutory provisions for ... 210, par. 158
barrels, forged, rough-bored, statutory provisions for ... 798, pars. 658, 614, 702, 204
in pairs, rough-bored, are dutiable ... 251 *d*
Whitworth patent ... 798 *c*, *d*
held dutiable ... 251 *c*
double-barreled, sporting, breech-loading, statutory provisions for ... 210, pars. 158, 143, 170, 203
muzzle-loading, as metal articles ... 251 *b*, *e*
statutory provisions for ... 210, pars. 157, 142
parts of, as metal articles ... 251 *f*
single-barreled, breech-loading, statutory provisions for ... 210, pars. 158, 143, 170, 203
with extra barrels ... 211 *g*
Shrimps, statutory provisions for ... 798, pars. 659, 615, 703, 783
Shrubs—
for United States, statutory provisions for ... 785, pars. 640, 679, 761
n. s. p. f., statutory provisions for ... 311, par. 252; 312, pars. 587, 282, 760
Sichel glue, as nonenumerated ... 854 *w*
Side arms—
antique horse pistols are ... 207 *c*
bowie knives not ... 207 *a*, *b*
flintlock pistols are ... 207 *f*
hunting knives not ... 207 *a*
statutory provisions for ... 207, pars. 154, 139, 166, 207
Sienna—
and sienna earths, statutory provisions for ... 66, pars. 49, 42, 54, 89
burnt, as crude sienna ... 67 *a*
earth, naturally washed, as washed earth ... 67 *b*

Sierra Leone bird peppers, free as inedible spices ..... 356 *j*, 357 *b*
Sieves—
hair, as manufactures of wool or hair ..... 487 *k*, 488 *d*
of horsehair and metal as metal articles ..... 238 c
Siftings, soap bark, as crude drugs ..... 733 *m*
Silica stone, ground, as nonenumerated article ..... 850 *a*
Silicate—
alkaline, statutory provisions for ..... 93, pars. 79, 68, 84, 76
of soda. (*See* Soda.)
of Zinc, as calamine ..... 723 *a*, *b*
Silicic acid, statutory provisions for ..... 686, par. 464
Silk—
and cotton fabrics as silk-woven fabrics ..... 519 c
gloria cloth, as silk-woven fabric ..... 521 *a*
goods, cost of dyeing ..... 521 *b*
pongees, as silk-woven fabrics ..... 521 *b*
velours as silk-woven fabrics ..... 522 *f*
and silver watch guards as jewelry ..... 620 *e*
wool dress goods as in part of wool ..... 496 *i*, *j*, *k*, *l*, 497 *a*, *b*
not silk-woven fabrics ..... 522 c
woolen wearing apparel as in part of wool ..... 501 *b*
appliquéd articles, cords temporarily sewed on ..... 528 *c*, *d*
statutory provisions for ..... 524, par. 390
arrasene as silk thread ..... 517 *a*
bandings, statutory provisions for ..... 523, par. 389
belting, more specific than manufactures of silk ..... 524 *a*
beltings, statutory provisions for ..... 523, pars. 389, 300, 42
belts, metal studding, as silk wearing apparel ..... 529 *f*, *g*
bindings, statutory provisions for ..... 523, pars. 389, 300, 42
bone casings, statutory provisions for ..... 523, par. 389
braces, statutory provisions for ..... 523, pars. 389, 300, 412
braid collars are wearing apparel ..... 529 *i*
ornaments as manufactures of silk ..... 540 *e*
braids, statutory provisions for ..... 524, par. 390; 525, pars. 300, 412
buttons, statutory provisions for ..... 525, pars. 300, 412
carded or combed, statutory provisions for ..... 514, pars. 384, 298, 409, 380
chenilles. (*See* Chenilles.)
chiffon as woven fabric ..... 519 *e*, 520 *a*, 522 *g*, 527 *i*, *j*, *k*
goods, veiling and other ..... 527 *i*, *j*, *k*, 531 *a*, *d*, *e*, 538 *f*
china, of cotton and silk ..... 390 *g*, 392 *f*
cloth in the gray ..... 519 *d*
clothing, statutory provisions for ..... 524, par. 390; 525, pars. 301, 413
cocoons and waste free only when not manufactured ..... 799 *f*
statutory provisions for ..... 799, pars. 661, 617, 705, 785
combed, falling from machine, not waste ..... 515 *a*
cords and tassels, statutory provisions for ..... 523, pars. 389, 300, 412
cords, statutory provisions for ..... 523, pars. 389, 300, 412
cords, what are ..... 524 *d*
cotton cloth containing. (*See* Cotton.)
dust or flock as manufactures of silk ..... 540 *g*
dutiable weight of, "foreign substance" ..... 545 *a*, *b*, *c*
statutory provisions for ..... 544, par. 392
edgings as laces ..... 531 *c*, *f*, 532 *c*
statutory provisions for ..... 524, par. 390
embroidered articles, statutory provisions for ..... 524, par. 390; 525, par. 301
embroideries, statutory provisions for ..... 524, par. 390; 525, pars. 301, 413
fabric, as veiling ..... 529 *h*
fabrics for dress not dress goods ..... 539 *a*, *c*
fibers loosely twisted, as yarn ..... 516 *b*
figured cotton cloth, as cotton containing silk ..... 391 *f*
goods, part swivel, not Jacquard ..... 536 *l*
flags, small, not toys ..... 537 *d*
floss, statutory provisions for ..... 515, pars. 385, 298, 410, 381
flouncings, statutory provisions for ..... 524, par. 390
for buttons, statutory provisions for ..... 589, pars. 413, 315, 428, 382
fringed cotton braid, as trimming ..... 447 *d*
fringes, statutory provisions for ..... 524, par. 390; 525, pars. 300, 412

Silk—Continued.
galloons, definition of ..... 529 *b*
statutory provisions for ..... 524, par. 390; 525, pars. 300, 412
garters, statutory provisions for ..... 523, par. 389
gauze, not bolting cloth ..... 543 *e*, 712 *a*
stripes, as ruchings ..... 531 *b*
gloves are wearing apparel ..... 533 *c*, *d*
goods commercially known as silks ..... 539 *c*
gorings, statutory provisions for ..... 523, pars. 389, 300, 412
handkerchiefs, statutory provisions for ..... 522, par. 388; 523, pars. 301, 413
hatbands, statutory provisions for ..... 523, par. 389
hats are wearing apparel ..... 533 *f*, *g*, *h*
hose (1833) ..... 406 *a*
insertings, statutory provisions for ..... 524, par. 390
Jacquard figured goods, statutory provisions for ..... 534, par. 391
knit goods, statutory provisions for ..... 524, par. 390; 525, pars. 301, 413
lace, statutory provisions for ..... 524, par. 390; 525, pars. 301, 413
manufactures of, containing wool, statutory provisions for ..... 534, pars. 391, 414
n. s. p. f., statutory provisions for ..... 534, pars. 391, 302, 414; 535, par. 383
material for trimmings, not dutiable as trimmings ..... 529 *a*, *c*
mourning crepes ..... 520 *b*, 525 *c*, 526 *c*, 529 *d*
mousselin, as woven fabrics ..... 519 *e*, 520 *a*, 522 *g*, 527 *k*
mufflers, statutory provisions for ..... 522, par. 388
necktie silk, as Jacquard figured goods ..... 535 *d*
one color in the filling ..... 520 *f*
nets, statutory provisions for ..... 524, par. 390
nettings, statutory provisions for ..... 524, par. 390; 525, par. 301
organzine, statutory provisions for ..... 515, pars. 385, 298, 410, 381
warp ends, as silk yarn ..... 516 *m*
ornaments, garnitures, etc., as manufactures of silk ..... 536 *f*
in lengths, as trimmings ..... 528 *b*
statutory provisions for ..... 534, pars. 300, 412
paintings on, as paintings ..... 671 *j*
pile fabrics. (*See* Pile fabrics.)
plushes. (*See* Plushes.)
powder, as manufacture of silk ..... 536 *k*
raw or ecru, as tram silk ..... 516 *h*
raw, statutory provisions for ..... 799, pars. 660, 616, 704, 784
raw tussah, rewound on smaller reeds ..... 514 *f*
raw, wound on cops ..... 514 *e*
ribbons dutiable as manufactures of silk ..... 536 *b*, *g*, *i*, *j*
fancy edge, as trimmings ..... 526 *a*, *b*
not dutiable as trimmings ..... 527 *b*, *c*, *f*, *k*; 529 *c*
ruchings, statutory provisions for ..... 524, par. 390; 525, pars. 301, 413
rufflings, statutory provisions for ..... 524, par. 390; 525, pars. 301, 413
rugs, dutiable as oriental ..... 511 *c*
schappe as spun silk ..... 516 *a*
sewing, statutory provisions for ..... 515, pars. 385, 298, 410, 381
singles, statutory provisions for ..... 515, pars. 385, 298, 410, 381
spun, on cops, how value determined ..... 515 *e*
statutory provisions for ..... 515, pars. 385, 298, 410, 381
striped cotton cloth, as cotton and silk cloth ..... 391 *j*
sleeve linings, as manufactures of silk ..... 541 *c*
statutory provisions for ..... 390, pars. 311, 260
stripes, statutory provisions for ..... 390, pars. 311, 260
surgeons', braided, not silk thread ..... 516 *c*
twisted, as silk thread ..... 516 *b*
suspenders, statutory provisions for ..... 523, pars. 389, 300, 412
swivel-figured goods, not Jacquard ..... 520 *d*, *e*, *f*
tamboured articles, statutory provisions for ..... 524, par. 390
threads, statutory provisions for ..... 515, pars. 385, 298, 410, 381
thrown, statutory provisions for ..... 515, pars. 385, 298, 410, 381
tram, statutory provisions for ..... 515, pars. 385, 298, 410, 381
trimmings, definition of ..... 529 *b*
statutory provisions for ..... 524, par. 390
tubings, statutory provisions for ..... 523, par. 389
twist, statutory provisions for ..... 515, pars. 385, 298, 410, 381
when dutiable as sewing silk ..... 517 *b*

Silk—Continued.
veilings, statutory provisions for ..... 524, par. 390; 525, par. 301
velvet ribbons. (*See* Ribbons.)
velvets. (*See* Velvets.)
vest chains as manufactures of silk, not as jewelry ..... 543 *l*
warp beams are not coverings ..... 279 *x*
warps as spun silk ..... 516 *k, l*
waste, definition of ..... 799 *g*
statutory provisions for ..... 799, pars. 661, 617, 705, 785
wearing apparel, scope of proviso ..... 529 *f, g*
statutory provisions for ..... 524, par. 390; 525, pars. 301, 413
webbing, statutory provisions for ..... 523, pars. 389, 300, 412
webs, statutory provisions for ..... 523, par. 389
worms' eggs, statutory provisions for ..... 799, par. 662; 800, pars. 618, 706, 786
woven fabrics as manufacture of silk ..... 535 *c*
"boiled off" and "in the gum" ..... 521 *g*, 522 *d, e*
held to be veilings ..... 525 *b*
light texture goods ..... 527 *i, j, k*, 529 *c, d*
made of spun silk yarns ..... 522 *b*
means in chief value of silk ..... 522 *h*
statutory provisions for ..... 519, par. 387
weight per square yard ..... 520 *i*
what are "printed" ..... 521 *f*
when additional duty accrues ..... 520 *h*, 521 *d, e*
yarn, artificial. (*See* Artificial silk.)
statutory provisions for ..... 515, pars. 385, 298, 410, 381
Silver—
bar held to be bullion ..... 722 *d*
bullion, statutory provisions for ..... 722, pars. 511, 423, 522, 666
coins, statutory provisions for ..... 727, pars. 530, 449, 544, 678
German. (*See* German silver.)
leaf, statutory provisions for ..... 219, pars. 178, 164, 198, 212
manufactures of, statutory provisions for ..... 235, pars. 193, 215, 216
medals, statutory provisions for ..... 757, pars. 612, 551, 648, 740
ore, statutory provisions for ..... 772, par. 629; 773, pars. 573, 667, 752
powder, as manufactures of silver ..... 254 *h*, 260 *e*
silver bronze powder is not ..... 246 *i*
(1894), statutory provisions for ..... 219, par. 164
scent bottles as metal articles ..... 248 *g*
sweepings, statutory provisions for ..... 772, par. 629; 773 pars. 644, 729, 798
wire as metal article ..... 256 *k*
Similar packages; phrase construed ..... 338 *b, j*
Similitude—
a fact to be proven ..... 861 *l, m*, 862 *a, c*, 1149 *h, i*
affects only rate of duty, not other incidents of administration ..... 367 *b*, 859 *j*
applicable only when goods are not enumerated ..... 156 *j*, 534 *h*, 607 *e*, 858 *j*
clause, statutory provisions for ..... 855, sec. 7; 856, secs. 4, 5, 2499
does not require identity ..... 861 *g*, 862 *i*
evidence required to prove ..... 862 *j*
in all four particulars required ..... 861 *a*
in any one particular sufficient ..... 632 *k*, 857 *c*, 858 *l*, 861 *b*
inapplicable in case of countervailing duty ..... 769 *f*
to free list ..... 82 *e*, 686 *c*, 853 *e*, 857 *e*
to provisions for "manufactures of" ..... 859 *b*
when chief component enumerated ..... 858 *j*
must be pleaded in the protest ..... 857 *a*, 859 *c*, 860 *j*, 861 *f*
substantial ..... 860 *c, d, g, e*
need not be pleaded by collector ..... 861 *e*, 862 *b*
in the protest ..... 857 *b*
provision prevails over nonenumerated provisions ..... 852 *h, i*, 861 *h*
sake, similar to beer and still wine, dutiable as neither ..... 367 *d, e*
statutory, held not to exist ..... 56 *c*, 226 *c*, 303 *g*, 306 *e, h*, 343 *d*, 344 *b, e, h*, 370 *a*, 391 *g*, 584 *d*
to exist ..... 55 *j, k*, 56 *g*, 94 *a*, 98 *c, e*, 114 *d*, 163 *q*, 168 *h, i*, 226 *a, b*, 303 *d*, 321 *m*, 369 *h*, 376 *m*, 491 *d*, 526 *j*, 547 *f, g*, 624 *l*, 633 *c, c, f, g*, 634 *a*, 751 *e, f*, 860 *a*
to two enumerated articles ..... 370 *b, c*, 844 *c*, 857 *d*
what similarity is required ..... 498 *e, f, g*
Singapore buffalo hides free ..... 635 *b*

Siphon—
bottles, as bottles ..... 119 *m*, 121 *k*, 127 *e*
tubes, as manufactures of glass ..... 152 *l*
flint glass ..... 117 *g*
Sirup, maple, statutory provisions for ..... 289, par. 210
Sirups of cane and beet juice. (*See* Sugars.)
Sisal—
grass, manufactures of, statutory provisions for ..... 460, par. 351
statutory provisions for ..... 743, pars. 566, 497, 596; 744, par. 333
hammocks, etc., as manufactures of vegetable fiber ..... 466 *f*, *l*
Sizing paper in the pulp ..... 548 *f*
Skeletons—
paper and metal, not toys ..... 245 *p*
statutory provisions for ..... 800, pars. 663, 619, 707, 787
Skelp—
iron or steel, statutory provisions for ..... 177, pars. 131, 118, 142
iron, statutory provisions for ..... 172, pars. 126, 114, 138; 173, par. 161
steel, statutory provisions for ..... 172, pars. 126, 114, 138
Sketches, water color, as paintings ..... 673 *h*
Skewers, wood, butchers' and packers', statutory provisions for ..... 273, par. 207
Skewings, Dutch metal, as metal articles ..... 236 *b*
Skin—
preparations for, statutory provisions for ..... 85, pars. 70, 61, 77, 99
rugs, with stuffed heads, as manufactures of fur ..... 659 *a*, 660 *s*
Skins—
and hides distinguished ..... 634 *d*, *e*, 635 *e*
bird, statutory provisions for ..... 609, pars. 425, 400, 504
dressed and finished, statutory provisions for ..... 635, par. 438; 636, pars. 342, 456, 461
with hair on, as dressed and finished ..... 639 *e*
dried, salted, or pickled, statutory provisions for ..... 800, pars. 505, 788
fish, statutory provisions for ..... 739, pars. 556, 483, 573, 610
for morocco, statutory provisions for ..... 635, par. 438; 636, pars. 341, 456, 462
what are ..... 636 *d*, 637 *b*, *c*, *e*
fur, carroted, statutory provisions for ..... 614, par. 426
not dressed, statutory provisions for ..... 741, pars. 562, 493, 588, 706
when dressed furs ..... 615 *e*, 616 *l*
lined and ready for use not free ..... 635 *g*
lined fur, as manufactures of leather ..... 659 *m*, 660 *a*, *l*, *n*
prepared with lime solution, not dressed ..... 741 *h*
raw, statutory provisions for ..... 800, pars. 664, 505, 605, 709
term does not apply to large hides ..... 638 *l*
(See also specific skins.)
Skirt—
bands as wearing apparel ..... 401 *n*
bindings, statutory provisions for ..... 402, par. 315
Skirting, cotton hemstitched, statutory provisions for ..... 431, par. 339
Skylight frames, as structural iron ..... 172 *e*
Slabs, steel. (*See* Steel.)
Slag, basic. (*See* Basic slag.)
Slate—
books, as books ..... 565 *n*
as manufactures of paper ..... 574 *b*, 676 *c*, *j*
chimney-pieces, statutory provisions for ..... 166, pars. 120, 108, 130, 131
mantels, statutory provisions for ..... 166, pars. 120, 108, 130, 131
manufactures of, statutory provisions for ..... 166, pars. 120, 108, 130, 131
pencils, not pencils of wood ..... 677 *c*
statutory provisions for ..... 676, pars. 456, 357, 46[illegible], 131
roofing, statutory provisions for ..... 166, pars. 120, 109, 131, 132
slabs, for tables, statutory provisions for ..... 166, pars. 120, 108, 130, 131
Slates—
statutory provisions for ..... 166, pars. 120, 108, 130, 131
tracing, as toys ..... 606 *j*
Sledges, blacksmiths', statutory provisions for ..... 198, pars. 144, 129, 156, 165
Sleeve—
buttons, as buttons ..... 592 *j*
linings, statutory provisions for ..... 390, pars. 311, 260

Sliced—
deerhorn, as part of horns ..... 750 *b*
not a medicinal preparation ..... 78 *a*
Slides—
for magic lanterns, statutory provisions for ..... 141, pars. 110, 101
magic lantern, as manufactures of glass ..... 152 *i, j, k*
not toys ..... 604 *n*
Slipper—
buckles, not jewelry ..... 623 *h*
fabric, not carpeting ..... 512 *d*
patterns or uppers, in the piece ..... 400 *i*, 404 *b, c*
vamps, in the piece, embroidered ..... 442 *d*, 450 *z*
Slippers—
are shoes ..... 636 *e*, 638 *p, q*
as wearing apparel, in part of wool ..... 504 *d*
jute, as vegetable fiber wearing apparel ..... 401 *o*
leather, dutiable as shoes ..... 636 *e*
Slubbing waste, statutory provisions for ..... 468, par. 685; 478, pars. 361, 388
Smalts, n. s. p. f., statutory provisions for ..... 71, pars. 58, 48, 61
Smelling salts—
as chemical salts ..... 29 *k, l, n*
incomparable, as medicinal preparations ..... 81 *a*
Smelted metal in bonded smelters ..... 882 *a*
Smelter, bonded, goods in, when law is changed ..... 890 *d*
Smelting warehouses, bonded, statutory provisions for ..... 881, pars. 29, 21; 882, par. 24
Smelts. (*See* Fish.)
Smithsonite, as crude mineral ..... 759 *c*
Smokers' articles—
candy cigarette cases, not ..... 552 *m*
cigarette-making machines, not ..... 253 *d*
hard rubber sections, not ..... 655 *i*
pyroxylin ..... 49 *h*, 678 *e, i*
scope of provision ..... 678 *f*
small, india rubber pouches not ..... 650 *g*
snuff boxes, not ..... 280 *g*
statutory provisions for ..... 677, pars. 459, 359, 468, 476
unfinished cigar cutters, not ..... 249 *d*
Smokers' pastilles, as mouth applications ..... 86 *h, l*
Smoking jackets, cotton and worsted ..... 402 *c*
Snowshoes, rawhide and wood, as nonenumerated articles ..... 854 *k*
Snowstorm paper weights, as manufactures of glass ..... 143 *k*, 151 *n*
Smuggling—
acts necessary to constitute the crime of ..... 1091 *n*, 1092 *a, b, c, d, e, f*. 1093 *b, c, d*, 1094 *a, b*
landing goods without permit ..... 1094 *et seq.*
vehicle used in forfeitable, irrespective of innocence of owner ..... 1093 *f, g*
(*See* Forfeiture; Fraudulent entry.)
Snails, statutory provisions for ..... 830, pars. 620, 708, 789
Snakes, trained, free as tools of trade ..... 788 *n*
Snuff—
and snuff flour, statutory provisions for ..... 297, par. 216; 298, pars. 187, 245, 250
boxes, not smokers' articles ..... 280 *g*
Soadine, a chemical compound ..... 28 *f*
Soap—
bark siftings, as crude drugs ..... 733 *m*
carbolic tooth, as toilet ..... 86 *a*
castile, statutory provisions for ..... 87, pars. 72, 63, 79, 8
fancy, statutory provisions for ..... 87, pars. 72, 63, 79, 9
medicinal or medicated, statutory provisions for ..... 87, pars. 72, 63
n. s. p. f., statutory provisions for ..... 87, pars. 72, 63, 79, 8
pencils, as nonenumerated articles ..... 855 *j*
perfumed, statutory provisions for ..... 87, pars. 72, 63, 79, 9
powdered, as toilet preparation ..... 86 *i*
soft, statutory provisions for ..... 87, par. 8
Stiefel's medicinal ..... 88 *m*
stock, grease, etc., for, statutory provisions for ..... 745, pars. 568, 499, 599, 712
oleic acid, not free as ..... 22 *g*

Soap—Continued.
atocks, statutory provisions for ..... 831, par. 790
toilet, statutory provisions for ..... 87, pars. 72, 63, 79, 9
wooden pencils filled with ..... 88 c
Societies—
books, etc., for, statutory provisions for ..... 716, pars. 503, 413; 717, pars. 515, 660
entitled to import books, etc., free ..... 718 a, b
Socks, cotton cloth, not hose ..... 402 a
Sod oil, a grease for stuffing leather ..... 745 c, 746 f
Soda—
and potassa tartrate of, statutory provisions for ..... 35, pars. 6, 75, 92, 29
arseniate of, statutory provisions for ..... 90, par. 78
ash, as nonenumerated article ..... 850 b
ash mixture, as soda ash ..... 90 c
ash or sal soda, crystal carbonate not ..... 28 m
ash, statutory provisions for ..... 90, pars. 78, 67, 83, 71
bicarbonate, or supercarbonate of, statutory provisions for ..... 89, pars. 73, 64, 80, 73
bichromate of, as chemical salt ..... 34 j, 75 e
statutory provisions for ..... 89, pars. 74, 66, 82
borate of, statutory provisions for ..... 36, pars. 11, 10; 87, par. 14
caustic, an insecticide ..... 89 c, d
statutory provisions for ..... 89, pars. 76, 65, 81, 74
chlorate of, statutory provisions for ..... 89, pars. 76, 621, 709
chromate of, statutory provisions for ..... 89, pars. 74, 66, 82
crystal carbonate of, statutory provisions for ..... 89, par. 75
crystals concentrated, statutory provisions for ..... 89, par. 75
not concentrated, statutory provisions for ..... 89, par. 77
statutory provisions for ..... 89, pars. 75, 77, 67, 83, 72
dried sulphoricinoleate of, as soap ..... 88 g
hydrate of, statutory provisions for ..... 89, pars. 76, 65, 81, 74
hyposulphite of, a chemical salt ..... 29 i
statutory provisions for ..... 89, par. 76
industrial bicarbonate of ..... 89 b
monohydrate of, statutory provisions for ..... 89, par. 75
naphthionate of, a coal-tar preparation ..... 34 f, 46 f
nitrate of ..... 801, pars. 665, 621, 709, 630
nitrate of, a chemical salt ..... 34 i
statutory provisions for ..... 89, par. 76
oleate of. (*See* Alizarine assistant.)
prussiate of, a chemical salt ..... 34 h
sal, statutory provisions for ..... 89, par. 77; 90, pars. 67, 83, 72
sesquicarbonate of, statutory provisions for ..... 89, par. 75
silicate of, statutory provisions for ..... 90, pars. 79, 68, 84, 76
sulphate of, statutory provisions for ..... 90, pars. 80, 622, 85, 75
sulphide of, statutory provisions for ..... 89, par. 76
sulphite of, as chemical salt ..... 29 j
sulphoricinoleate of ..... 69 h, 60 a
water, bottles containing ..... 118 h
statutory provisions for ..... 372, pars. 300, 555, 340
vials containing ..... 374 f
Sodium—
benzoate, a coal-tar preparation ..... 43 l
as medicinal preparation ..... 84 h
carbonate, definition ..... 90 a, b
caffeine sulphonate, a chemical compound ..... 32 i
salicylate, as medicinal ..... 83 j, 84 i
statutory provisions for ..... 830, pars. 623, 710, 791
sulphuret, a chemical salt ..... 32 l
Soft soap. (*See* Soap.)
Sole leather, statutory provisions for ..... 635, par. 438; 636, pars. 339, 455, 460
Soluble—
grease, as nonenumerated article ..... 855 n
oil. (*See* Alizarine assistants.)
starch, as a starch ..... 353 i
Sorghum seeds, statutory provisions for ..... 795, pars. 656, 611, 699
Soson as albumen ..... 687 c

Sounds, fish. (*See* Fish sounds.)
Sour—
cream, as nonenumerated article ..... 854 *s*
not similar to milk ..... 303 *g*, 304 *a*
orange juice, statutory provisions for ..... 754, pars. 597, 533, 631, 543
Souvenir post cards. (*See* Post cards.)
Soy—
as nonenumerated article ..... 855 *a*, *f*
Chinese, as a sauce ..... 307 *k*
thick, held not to be a sauce ..... 306 *e*, *h*
Spangled—
articles, gelatin spangles ..... 578 *g*, 579 *g*, 580 *n*
statutory provisions for ..... 577, par. 408
embroideries, statutory provisions for ..... 677, par. 408
fabrics, statutory provisions for ..... 577, par. 408
feathers, not as spangled articles ..... 578 *j*
galloons, statutory provisions for ..... 677, par. 408
horsehair trimmings ..... 578 *i*
laces, statutory provisions for ..... 577, par. 408
nets, statutory provisions for ..... 577, par. 408
nettings, statutory provisions for ..... 577, par. 408
ornaments, a specific designation ..... 579 *l*
statutory provisions for ..... 577, pars. 408, 396
silk goods, statutory provisions for ..... 524, par. 390
trimmings, statutory provisions for ..... 677, par. 408
wearing apparel, statutory provisions for ..... 577, par. 408
woolen articles, statutory provisions for ..... 506, par. 371
Spar—
manufactures of, statutory provisions for ..... 160, pars. 115, 351, 459
statuary and ornaments, statutory provisions for ..... 160, par. 394
Spars, lumber held dutiable as ..... 262 *h*
Sparterre—
for baskets not free ..... 651 *i*, *k*
hat forms, not free as sparterre ..... 419 *c*
statutory provisions for ..... 583, pars. 624, 711, 792; 830, par. 624; 831, pars. 711, 791
woven willow, cloth backing ..... 587 *d*
Spatula, not a palette knife ..... 208 *n*
Special tribunals, acts of, not reviewable ..... 958 *k*
Specific designation. (*See* Classification; Construction.)
Specimens—
of botany, statutory provisions for ..... 802, pars. 666, 625, 712, 793
of mineralogy, statutory provisions for ..... 802, pars. 666, 625, 712, 793
of natural history on microscopic slides ..... 802 *e*
statutory provisions for ..... 802, pars. 666, 625, 712, 793
of sculpture, statutory provisions for ..... 790, pars. 649, 603; 791, pars. 692, 771
Spectacle—
frames, parts of, not dutiable as frames ..... 255 *f*
lenses, disks for, as cut glass ..... 130 *k*
Spectacles—
and frames for, statutory provisions for ..... 139, pars. 108, 98, 119
goggles not ..... 250 *o*, *p*, *q*, 251 *a*
Spelter, statutory provisions for ..... 234, par. 193
Spent ginger—
as ginger root, unground ..... 803 *d*
not dutiable as a spice ..... 356 *b*
Spermaceti oil, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 749
Spices—
and drugs, distinguished ..... 733 *d*, 734 *a*, 736 *c*, *d*
and vegetables, distinguished ..... 356 *i*
not edible, advanced, statutory provisions for ..... 50, pars. 20, 16½; 51, pars. 24, 94
crude, statutory provisions for ..... 732, pars. 548, 470, 560, 636
n. s. p. f., statutory provisions for ..... 356, pars. 287, 235, 326, 96
(See specific spices.)
Spiders, cotton and metal, not toys ..... 413 *i*
Spiegeleisen, statutory provisions for ..... 167, pars. 122, 110, 134, 145
Spike lavender oil, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 560

Spikes—
cut iron or steel, statutory provisions for ..... 212, pars. 160, 145, 173, 158
running, not dutiable as spikes ..... 255 *g*
screw, are not wood screws ..... 216 *a*
wrought iron or steel, statutory provisions ..... 213, pars. 163, 148, 176, 162
Spindle—
banding, cotton cord as ..... 411 *i*, *o*
or binding cotton, etc., statutory provisions for ..... 409, pars. 320, 263
Spinners' waste—
free as paper stock ..... 688 *b*
not dutiable as tow of flax ..... 424 *b*
Spirit—
levels, graduated glass, as manufactures of glass ..... 152 *m*, *n*, *q*, *r*
varnish, alcoholic content ..... 68 *f*
shellac solution ..... 68 *f*
varnishes, statutory provisions for ..... 68, pars. 53, 44, 56, 119
Spirits—
compounds of, statutory provisions for ..... 359, pars. 291, 239, 331, 312
duty on, statutory provisions for ..... 357, pars. 289, 237, 329, 311, 101
imitation, statutory provisions for ..... 362, pars. 293, 241, 333, 314
proof rate, statutory provisions for ..... 362, pars. 293, 241, 333, 314
(*See* Liquors.)
size of packages, statutory provisions for ..... 358, par. 290; 359, pars. 238, 330, 311
standard of proof, statutory provisions for ..... 358, par. 290; 360, pars. 238, 330, 311
turpentine, statutory provisions for ..... 809, pars. 688, 660, 743, 86
Spirituous—
beverages, statutory provisions for ..... 359, pars. 292, 240; 360, pars. 332, 313
(*See* Liquors.)
Splash mats, stenciled, not paintings ..... 274 *f*, 276 *c*, 671 *a*, *e*, 673 *p*, *q*, 674 *g*
Splice-bars, iron or steel, statutory provisions for ..... 176, pars. 130, 152, 181, 160
Split—
pearls, as "in their natural state" ..... 634 *a*
(*See* Pearls.)
sealskins, tanned but not finished ..... 636 *c*
Sponges—
clippings from, as waste ..... 91 *d*, 682 *k*
india rubber, as manufactures of rubber ..... 91 *e*, 650 *a*
manufactures of, statutory provisions for ..... 91, par. 82
statutory provisions for ..... 91, pars. 82, 69, 86, 10
Spool thread. (*See* Cotton.)
Spoons, 6 inches in length, not toys ..... 245 *i*
Spot netting, dutiable as silk netting ..... 530 *l*
Sprats. (*See* Fish.)
Sprigs, statutory provisions for ..... 213, pars. 164, 149, 177, 159
Spun—
silk fabrics, as silk woven fabrics ..... 522 *b*
silk, statutory provisions for ..... 515, par. 385, 298, 410, 381
silk, twisted, worsted, and silk yarn, not ..... 538 *k*
Spunk, statutory provisions for ..... 803, pars. 668, 635, 721, 794
Spurry seed as grass seed ..... 795 *h*, 796 *c*, *m*
Spurs and stilts for crockery ware, statutory provisions for ..... 803, pars. 669, 636, 722, 795
Spyglasses—
as optical instruments ..... 142 *k*
as toys ..... 606 *e*
Squirrel—
hair not dutiable as wool ..... 748 *e*
skins as dressed furs ..... 615*a*, *g*, 616 *c*
Staff, as manufacture of papier-maché by similitude ..... 661 *i*
Stag beads, as specimens of natural history ..... 802 *d*
Stained-glass windows—
are not paintings ..... 669 *i*
for presentation, statutory provisions for ..... 821, pars. 703, 686, 757
not free as works of art ..... 144 *i*
statutory provisions for ..... 142, pars. 112, 102, 122
(*See* Glass.)
Stamp album held free ..... 804 *c*

Stamped—
envelopes, foreign, as postage stamps ..... 804 *a*
steel shapes. (*See* Steel.)
Stamping of cigars, agent of importer ..... 1116 *e*
Stampings, steel, as stamped steel shapes ..... 184 *d*
Stamps, foreign postage or revenue, statutory provisions for ..... 803, pars. 670, 636½
Standard cells as metal articles ..... 240 *a*
Stanhopes not dutiable as lenses ..... 152 *h*
Staphisacre as a crude drug ..... 735 *d*
Star fish skeletons, free as shells ..... 776 *i*
Starch—
burnt. (*See* Burnt starch.)
octopus gloy not ..... 27 *h*
preparations fit for use as, statutory provisions for ..... 353, pars. 285, 232, 323
rice flour not dutiable as, even though suitable for ..... 301 c
statutory provisions for ..... 353, pars. 285, 232, 323, 269
Stare decisis, rule binding on Board of General Appraisers ..... 996 *e*
Stars, metal (1883), statutory provisions for ..... 219, par. 427
State board of health as an educational institution ..... 780 *e*
Statuary—
accessories to, separately dutiable ..... 670 *g*
as to figures in relief ..... 669 *a*, *g*, 670 c, *i*, 674 *k*
bronze and ivory statue held to be ..... 671 *f*
as metal article ..... 243 *g*
as "wrought by hand" ..... 670 *j*, 672 *j*
figures not ..... 255 *a*, *b*
cheap marble, as manufactures ..... 162 *m*
church, free as casts of sculpture ..... 791 *a*, *c*, *g*, 792 *a*, *b*, *h*, 793 *o*, *p*
cistern with figures as ..... 671 *d*
consular certificates ..... 674 *m*
definition of professional production ..... 668 *a*, *f*, *g*, 669 *k*, 672 c, *e*, 675 *n*, *p*
figures in high relief classed as ..... 669 *a*, 670 *i*
fountain with figures, as ..... 670 *g*
free entry of, statutory provisions for ..... 778, pars. 585, 677, 759; 790, pars. 649, 603; 791, pars. 692, 771
in pieces, as statuary ..... 670 *d*, 675 *j*
lapis lazuli bust is ..... 670 *a*
limited to human or animal figures ..... 669 *j*
marble, artistic merit unimportant ..... 669 c, *k*
metal, as metal article ..... 237 *k*
professional production, evidence required ..... 669 *h*, *k*, 671 *i*, 674 *m*
Psyche, with detachable wings, not ..... 162 *m*
statue with detached wings not ..... 675 *i*
statutory definition of ..... 667, pars. 454, 575, 465, 470
wood carved, as specimens of sculpture ..... 792 *f*
wood figures, as ..... 672 *g i*
Statue with detachable wings as manufacture of marble ..... 162 *m*
Statuettes—
are statuary ..... 667 *f*
china, statutory provision for ..... 102, pars. 95, 84, 85, 100, 125
earthenware, old ivory effect ..... 102 *g*
Statutes—
effect of subsequent modifying act ..... 422 c
general tariff act repeals all preceding tariff acts ..... 129 *h*
repeal drawback on coal ..... 596 *a*
effects repeal of Regulations made thereunder ..... 701 *b*, 703 *k*
enactment of general statute effects ..... 1074 *d*, *e*, *f*, *g*, 1075 *g*, *h*, *i*, 1076 *b*, *e*, *f*, *h*, 1077 c
implied, when not favored ..... 1075 *a*, *b*, *c*, *d*, *e*, *f*, *j*, *k*, 1076 *a*, *d*
penalties incurred under repealed act ..... 1074 c
repeal of repealing statute ..... 1074 *a*, *b*
repugnance works ..... 874 c
toy paragraphs, acts of 1890 and 1894 ..... 603 *b*
words that effect ..... 1070 *g*
repealed, act of February 8, 1875 ..... 700 c
act of 1841 ..... 751 *i*
State, bearing on construction of Federal statutes ..... 996 *a*
time of effect. (*See* Time of effect.)
(*See* Construction.)

Stave bolts, statutory provisions for ..... 267, par. 200; 268, par. 678
Staves—
not timber or lumber manufactured ..... 270 *b*
wood, beveled and chamfered ..... 268 *i*
wood, "gross thousand" means 1,200 staves ..... 269 *a*
wood, statutory provisions for ..... 268, pars. 202, 683, 227, 223
Stays, boiler. (*See* Boiler tubes.)
Steam-plow machinery, not plows ..... 680 *a*
Stearic acid and fluorescin compound, a coal-tar preparation ..... 39 *g*
Stearin—
as nonenumerated article ..... 849 *m*, *n*
not an acid for manufacturing purposes ..... 686 *j*
Steel—
and scrap steel distinguished ..... 167 *j*
band, galvanized or coated, statutory provisions for ..... 178, pars. 132, 119, 143
partly manufactured ..... 176, pars. 129, 140
statutory provisions for ..... 174, pars. 128, 116; 175, par. 140
bands, hoops, strips, n. s. p. f., statutory provisions for ..... 183, par. 177
or strips for band saws, statutory provisions for ..... 174, par. 128
bars, include forged bars ..... 184 *e*
bars, not dutiable as forgings ..... 184 *e*
bars or rods, when cold rolled, hammered, etc., additional duty on, statutory provisions for ..... 196, pars. 141, 152, 177
bars, statutory provisions for ..... 181, par. 135; 182, pars. 122, 146; 183, par. 177
bicycle cranks, nickel plated ..... 186 *l*
billets, for bicycle tubes ..... 186 *h*
hollow, as billets, not tubes ..... 185 *f*, *g*
bow made, tubes ..... 183 *b*
produced from iron are held to be steel ..... 187 *a*
statutory provisions for ..... 181, par. 135; 182, pars. 122, 146; 183, par. 177
blooms, advanced in condition, as manufactures of steel ..... 261 *h*
statutory provisions for ..... 181, par. 135; 182, pars. 122, 146; 183, par. 177
boiler or other plate, statutory provisions for ..... 172, pars. 126, 114, 138; 173, par. 151
bowl, not steel in forms ..... 243 *j*
bulb bars, as structural shapes ..... 172 *f*
castings, statutory provisions for ..... 181, par. 135; 182, pars. 122, 146; 183, par. 177
circular plates held to be plates for saws ..... 185 *d*
saw plates, additional duty on, statutory provisions for ..... 196, pars. 141, 152, 177
use after importation immaterial ..... 197 *b*
"cold rolled, smoothed only" found to have no definite trade meaning ..... 196 *c*
composition, character, and structure of ..... 187 *a*
connecting rods, statutory provisions for ..... 182, pars. 122, 146; 183, par. 177
corset, in strips, not commercially known as sheet steel ..... 186 *e*
crank or wrist pins, statutory provisions for ..... 182, pars. 122, 146; 183, par. 177
definition and requirements of, statutory provisions for ..... 194, par. 139; 195, pars. 150, 183
diamond steel, for stonecutting, as steel in forms ..... 186 *a*
die blocks and blanks, statutory provisions for ..... 181, par. 135; 182, pars. 122, 146; 183, par. 177
drawplates and wortles are not plates ..... 184 *i*
drill rods, not smaller than 6 wire gauge ..... 185 *h*
flat pieces, not structural ..... 172 *b*
floor plates checkered on one side, as plates, n. s. p. f. ..... 184 *c*
forgings, statutory provisions for ..... 173, pars. 127, 115, 126, 139, 153; 174, pars. 163, 167
forms, n. s. p. f., statutory provisions for ..... 181, par. 135; 182, pars. 122, 146; 183, par. 177
gun-barrel molds not in bars, statutory provisions for ..... 181, par. 135; 182, pars. 122, 146; 183, par. 177
hammer molds, statutory provisions for ..... 181, par. 135; 182, pars. 122, 146; 183, par. 177
hoop, galvanized or coated, statutory provisions for ..... 178, pars. 132, 119, 143
partly manufactured, statutory provisions for ..... 176, pars. 129, 140
statutory provisions for ..... 174, pars. 128, 116; 175, par. 140
horseshoe calks, as manufactured articles of steel ..... 184 *g*, 241 *b*
ingots, blooms and blanks for wheels and tires. (*See* Wheels; Tires.)
statutory provisions for ..... 181, par. 135; 182, pars. 122, 146; 183, par. 177
manufactures of, statutory provisions for ..... 235, pars. 193, 215, 216
metal from iron ore, 20 per cent carbon, as steel ..... 187 *a*
in slabs, from Sweden, held to be steel ..... 187 *b*
n. s. p. f., statutory provisions for ..... 195, par. 183
piston rods, statutory provisions for ..... 182, pars. 122, 146; 183, par. 177
plate, articles excluded from provision for ..... 173 *b*, *c*, *d*
engraved, used in manufacture of plate glass ..... 183 *h*

Steel—Continued.
plates, ball mill and kominuter ..... 184 *b*
drilled and countersunk, as plates n. s. p. f ..... 184 *b*
engraved. (*See* Engraved steel plates.)
for engravers' use, beveled edges, as plates, n. s. p. f ..... 184 *h*
n. s. p. f., statutory provisions for ..... 181, par. 135; 182, pars. 122, 146; 183, par. 177
pickled or cleaned, etc., statutory provisions for ..... 179, pars. 133, 120, 144, 152
trapezium-shaped, as sheared shapes ..... 183 *d*
point ornaments or appliques ..... 240 *b*
rails, crop ends of, as steel (1883) ..... 195 *a*
rods, certain, held to be drilled rods ..... 193 *c*
flat, as steel in forms ..... 186 *e*
polished and cut, additional duty on ..... 186 *k*
rust or discoloration, no allowance in duties for, statutory provisions for .. 194, pars. 138, 125, 149, 184
saw plates, statutory provisions for ..... 181, par. 135; 182, pars. 122, 146
scrap, statutory provisions for ..... 167, pars. 122, 110, 134, 145
scroll, galvanized or coated, statutory provisions for ..... 178, pars, 132, 119, 143
statutory provisions for ..... 174, pars. 128, 116; 175, par. 140
shaftings and shafts, statutory provisions for ..... 181, par. 135; 182, pars. 122, 146; 183, par. 177
shank, not cold-rolled ..... 197 *d*
shapes, coated with insulating preparation ..... 238 *k*
n. s. p. f., statutory provisions for ..... 181, par. 135; 182, pars. 122, 146; 183, par. 177
pressed, sheared, or stamped, statutory provisions for ..... 181, par. 135; 182, pars. 122, 146; 183, par. 177
sheared shapes, flat steel inch thickness ..... 183 *f*
sheared to order ..... 183 *d*
sheet, in strips, as hoop steel ..... 175 *e*
long coils of steel not ..... 191 *j*
must be cut from sheets ..... 185 *a*
statutory provisions for ..... 188, par. 137; 189, pars. 124, 148
valued at less than 4 cents per pound ..... 186 *c*
Wetherell case ..... 186 *n*
plate, hoop, band, or scroll, articles manufactured from, minimum rate of duty, statutory provisions for ..... 195, pars. 140, 121, 151
sheets, as plate steel ..... 173 *e*
common or black, statutory provisions for ..... 177, pars. 131, 118, 142
corrugated or crimped, statutory provisions for ..... 177, pars. 131, 118, 142, 153
over 3 cents per pound ..... 186 *j*
gauge for measurement ..... 177 *b*
n. s. p. f., statutory provisions for ..... 181, par. 135; 182, pars. 122, 146; 183, par. 177
or plates, coated with other metals, statutory provisions for ..... 178, pars. 132, 119, 143, 151
tin or lead, statutory provisions for ..... 179, pars. 134, 121; 180, pars. 143, 145, 153
galvanized, statutory provisions for ..... 178, pars. 132, 119, 143, 151
over 3 cents per pound ..... 178 *e*, 179 *c*
pickled or cleaned, etc., statutory provisions for ..... 179, pars. 133, 120, 144, 152
polished, planished, or glanced, statutory provisions for ..... 179, pars. 133, 120, 144, 152
thinner than 25 wire gauge ..... 185 *j*
skelp, statutory provisions for ..... 172, pars. 126, 114, 138; 177, pars. 131, 118, 142
slabs, statutory provisions for ..... 181, par. 135; 182, pars. 122, 146; 183, par. 177
stamped shapes, coated with insulation, as manufactures of steel ..... 184 *a*
stampings, as stamped shapes ..... 184 *d*
strips, etc., brightened and polished, additional duty on ..... 196 *a*
common, cold-rolled, 150 feet in length ..... 186 *g*
50 feet long, 8 inches wide, as saw plates ..... 186 *d*
flattened from round steel wire, as steel in forms ..... 186 *b*
in long coils, as steel in forms ..... 185 *a*
as sheet steel in strips ..... 185 *e*
not sheet steel in strips ..... 185 *i*
incidentally brightened in process of cold-rolling, not liable to additional duty ..... 196 *c*
over 100 feet long, as sheet steel in strips ..... 186 *n*
plates or sheets, better than cold-rolled, smoothed only, additional duty on, statutory provisions for ..... 196, pars. 141, 152
stamped in openwork pattern ..... 184 *d*
valued at less than 4 cents per pound ..... 185 *k*
with rounded edges, are still strips ..... 187 *c*
structural, statutory provisions for ..... 171, pars. 125, 113, 137; 172, par. 178
substitutes for, statutory provisions for ..... 181, par. 135; 182, pars. 122, 146; 183, par. 177

Steel—Continued.
swaged, statutory provisions for ..... 181, par. 135; 182, pars. 122, 146; 183, par. 177
taggers, common or black ..... 178 *c*, *d*
tire blooms, advanced in condition, as manufactures of steel ..... 261 *h*
watch chains, as jewelry ..... 625 *l*
not jewelry ..... 625 *k*
wool, a manufactured article of steel ..... 184 *f*
as an article manufactured from wire ..... 184 *j*
as steel in forms ..... 183 *a*
(For other steel articles, see under specific names.)
Steels—
dress, as manufactures of cotton ..... 416 *l*, 418 *m*
table, cooks' and butchers', statutory provisions for ..... 207, pars. 155, 140, 167
Steins—
earthenware and metal, not toys ..... 105 *m*, *n*
metal lids, as metal articles ..... 238 *i*, 248 *f*
when toys ..... 599 *e*, 600 *g*
Stems—
artificial. (*See* Artificial stems.)
not edible, advanced, statutory provisions for ..... 50, pars. 20, 16½; 51, pars. 24, 94
crude, statutory provisions for ..... 732, pars. 548, 470, 560, 636
Stereoscopes—
as optical instruments ..... 142 *c*
as philosophical instruments ..... 156 *d*
Stereoscopic views on glass, as manufactures of glass ..... 147 *k*
Stereotype—
paper, statutory provisions for ..... 548, par. 397
plates, old, broken, as type metal ..... 231 *a*
statutory provisions for ..... 214, par. 166; 215, pars. 151, 180, 199
Sticks—
for canes, held to be manufactured ..... 280 *a*
for parasols, statutory provisions for ..... 680, pars. 462, 361; 681, pars. 471, 492
for sunshades, statutory provisions for ..... 680, pars. 462, 361; 681, pars. 471, 492
for umbrellas, statutory provisions for ..... 680, pars. 462, 361; 681, pars. 771, 492
rough, for umbrellas, etc., statutory provisions for ..... 816, pars. 700, 684; 817, pars. 756, 812
steamed and crooked, as advanced ..... 817 *h*
as walking canes ..... 681 *b*
Stipites pyerethri, as crude drug ..... 733 *l*
Stockings—
cotton or other vegetable fiber, statutory provisions for ..... 405, pars. 317, 261, 352, 322; 406, pars. 318, 262, 353, 323
footless bicycle hose, are not ..... 398 *b*
(*See* Hosiery.)
Stocks, cuttings or seedlings, statutory provisions for ..... 311, par. 252
Stone—
beer mugs, metal lids, as metal articles ..... 248 *f*
broken, as crude mineral ..... 769 *d*
building or monumental, statutory provisions for ..... 164, pars. 117, 105½, 127, 487; 165, pars. 118, 106, 128, 487
burr. (*See* Burrstone.)
cliff, unmanufactured, statutory provisions for ..... 804, pars. 671, 638, 723, 611
cornish. (*See* Cornish stone.)
lanterns, as dressed granite ..... 165 *h*, *j*
as nonenumerated articles ..... 855 *v*
not earthenware ..... 109 *i*
rotten, statutory provisions for ..... 804, pars. 671, 638, 723, 773
slab inscribed, as a manuscript ..... 756 *e*
sweepings, as crude mineral ..... 758 *g*
(See specific varieties.)
Stones—
flint, statutory provisions for ..... 739, pars. 557, 484, 574, 701
polishing, statutory provisions for ..... 830, pars. 594, 684, 765
(See specific varieties.)
Stoneware—
bottles, as common stoneware ..... 102 *b*
common, statutory provisions for ..... 101, pars. 94, 83, 99, 124

Stoneware—Continued.
glazed, one color ..... 101 *b*
manufactures of, not stoneware ..... 101 *d*
statutory provisions for ..... 108, pars. 96, 101
over 10 gallons, statutory provisions for ..... 101, par. 128
plain and decorated, statutory provisions for ..... 102, pars. 95, 84, 85, 100, 125, 127
solid color glaze ..... 108 *c*
Storage charges—
failure to furnish I. T. invoices ..... 1087, *f*
Government warehouse, not abolished ..... 1061 *b*, *c*, *d*, *e*, *f*, 1062 *c*, *d*, *e*, *f*, *h*
(*See* Charges.)
Storax or Styrax, statutory provisions for ..... 805, pars 672, 639, 724, 588
Stores—
coal, American vessels of, statutory provisions for ..... 724, pars. 523, 441, 537, 674
sea and ship ..... 594 *b*
Stove—
plates, cast-iron. (*See* Cast iron.)
polish, as nonenumerated article ..... 854 *p*
as an article of mineral substance ..... 113 *i*
Stoves of cast iron and other materials not castings ..... 255 *k*
Strained balsam, not advanced ..... 734 *h*
Straphanti seed, as a crude drug ..... 735 *e*
Strassburger bitters, of wine and brandy ..... 361 *i*
Straw—
and cotton, carpeting of ..... 512 *i*
braid, cotton thread, not "wholly of" straw ..... 584 *b*, *f*, 585 *a*
imitation, made of silk ..... 539 *f*
braids, plaits, etc., statutory provisions for ..... 582, par. 409; 583, pars. 417, 518, 448
cloth for hats ..... 584 *l*
coverings on bottles, part of value ..... 117 *p*
definition of, statutory provisions for ..... 682, par. 409; 647, pars. 449, 352
flax. (*See* Flax straw.)
for paper, not paper stock ..... 318 *b*
hats, statutory provisions for ..... 582, par. 409; 583, par. 400
trimmed a specific provision ..... 683 *b*, *c*, *e*, *f*, *g*
manufactures of, statutory provisions for ..... 647, pars. 449, 352, 460, 395
matting, statutory provisions for ..... 427, pars. 333, 485, 575
"natural form and structure" ..... 583 *d*
plateaux, so-called, as manufacture of silk ..... 538 *j*
when partly made hats ..... 583 *a*, 584 *c*, *e*, *i*, 585, *c*, *g*, *h*
pulp, as similar to wood pulp ..... 546 *j*
statutory provisions for ..... 317, pars. 255, 207½, 289, 796
Strawberries, crushed, as fruit juice ..... 372 *g*
Strawboard, as paper, as manufactures of paper ..... 562 *c*, 563 *n*, 572 *l*
Strings—
catgut, statutory provisions for ..... 645, par. 488
for musical instruments, gut strings as ..... 665 *c*
statutory provisions for ..... 665, pars. 453, 326½, 671
guitar and violin, not musical instruments ..... 643 *m*, *n*, *o*
gut, as manufactures of gut ..... 645 *f*, *g*, *h*
silk fiber, as manufactures of silk ..... 542 *g*
Striped jute bags, when colored and when not ..... 454 *a*
Stripes are figures (Jacquard goods) ..... 587 *a*
Strips—
of glass, cylindrical or prismatic, statutory provisions for ..... 141, par. 110
steel. (*See* Steel.)
Strontia—
carbonate of, a chemical salt ..... 28 *n*
mineral carbonate, statutory provisions for ..... 805, pars. 673, 640, 725, 631
oxide of, statutory provisions for ..... 805, pars. 673, 640, 725, 631
Strontian, protoxide of, statutory provisions for ..... 805, pars. 673, 640, 725, 631
Strontianite, statutory provisions for ..... 805, pars. 673, 640, 725, 631
Structural shapes—
iron for frame, not ..... 258 *g*
iron or steel, statutory provisions for ..... 171, pars. 125, 113, 137; 172, par. 178

Strung beads—
as beaded articles ..... 578 *b*, *c*, *e*
as manufactures of the component material ..... 578 *h*, 579 *n*, o, 580 *a*, *b*, *d*, *e*, *h*, 632 *j*
held to be beads, not strung ..... 580 *c*
(1894) ..... 580 *l*, *e*
Strychnia or strychnine, statutory provisions for ..... 91, pars. 83, 70, 87, 30
Studs, statutory provisions for ..... 589, par. 414
Stuffed—
birds, statutory provisions for ..... 709, pars. 493, 504, 652
ducklings, not toys ..... 601 *l*
Sturgeon. (*See* Fish.)
Subacetate of copper, statutory provisions for ..... 810, pars. 694, 666, 749, 635
Suberit, as cork substitute ..... 596, *c*
Sublimed sulphur. (*See* Sulphur.)
Subnitrate of bismuth, a medicinal preparation ..... 710 *l*
Sugar—
additional duty on ..... 287 *e*
adulterated after being refined, statutory provisions for ..... 290, pars. 212, 183, 238, 143
beet, above 16 Dutch standard ..... 286 *e*
beet-sugar machinery, statutory provisions for ..... 288, par. 237
beets, dutiable as vegetable ..... 318 *h*, 319 *a*
bounty, statutory provisions for ..... 282, pars. 182, 231; 283, pars. 232, 236; 284, par. 241
candy and confectionery, statutory provisions for ..... 290, pars. 212, 183, 238, 242
cane, as crude vegetable substance ..... 762 *d*
cane, seeds, statutory provisions for ..... 795, pars. 656, 611, 699
Chinese, color and test ..... 288 *f*
colored after being refined, statutory provisions for ..... 290, pars. 212, 183, 238, 243
in process of manufacture ..... 289 *d*
colors, as coal-tar colors ..... 44 *s*
countervailing duties on, statutory provisions for ..... 282, par. 182½; 283, par. 237
discolored, statutory provisions for ..... 282, par. 182½
draft and tare ..... 289 *e*
drainings, as molasses ..... 284 *a*, 289 *e*
polariscopic test ..... 289 *e*
statutory provisions for ..... 282, par. 209; 284, par. 726
English crystals held to be ..... 288 *e*
European countervailing duty on ..... 287 *f*, *g*, *h*, *i*, *j*, *k*
exported and reimported, drawback ..... 702 *d*
Government tests conclusive, if Regulations followed ..... 286 *b*
grape, statutory provisions for ..... 289, pars. 210, 183, 240, 21
Hawaiian and Dominican ..... 289 *b*
increasing in value on voyage of importation ..... 287 *l*, *m*, 288 *a*, *e*
invoice value and unit of weight ..... 287 *a*
landed weight, not invoice weight, governs ..... 289 *f*
loaf, commercial meaning of ..... 289 *g*
maple, Dutch standard ..... 288 *m*, 289 *a*
statutory provisions for ..... 289, par. 210
Matanzas centrifugal, custom of trade ..... 286 *i*
melada, statutory provisions for ..... 282, pars. 209, 182½; 284, pars. 726, 236
nonpareil, as confectionery ..... 291 *h*
of milk. (*See* Milk, sugar of.)
Peru pays no export bounty ..... 288 *g*
polariscopic test, power of Secretary to prescribe ..... 285 *b*
produced and refined in France ..... 288 *i*
refined (act of 1802) ..... 289 *h*
in Austria, exported from Germany ..... 288 *f*
product of country where refined ..... 288 *h*
statutory provisions for ..... 282, par. 209
what is ..... 287 *f*
residue of refining process not refined ..... 285 *c*
retests of, when granted ..... 285 *d*
samples, old, are unreliable ..... 285 *e*, 286 *h*
rejected, first test accepted ..... 286 *h*
sirups of beet juice, statutory provisions for ..... 282, par. 182½; 284, par. 236
cane juice, statutory provisions for ..... 282, pars. 209, 182½; 284, pars. 726, 236
statutory provisions for .. 282, pars. 209, 182, 182½, 231; 283, pars. 232 to 237; 284, pars. 241, 726, 235 to 240
sweepings, statutory provisions for ..... 282, par. 209; 284, par. 726

Sugar—Continued.
tank bottoms, statutory provisions for ..... 282, pars. 209, 182½; 284, pars. 726, 236
test by the polariscope ..... 286 *f*
test, limitation of allowances in ..... 286 *d*
test on insufficient samples is illegal ..... 285 *e*
test, regulations under which made ..... 285 *d*
tests and values ..... 286 *e*
tinctured after being refined, statutory provisions for ..... 290, pars. 212, 183, 238, 243
with vanilla crystals not tinctured sugar ..... 286 *g*
weighing of, irregularities in ..... 286 *a*
weight on withdrawal ..... 287 *b*
Sulphate of—
ammonia, not free as manure ..... 747 *d*
barium, as artificial sulphate of barytes ..... 65 *c*
baryta, statutory provisions for ..... 64, pars. 44, 37, 395, 49, 40, 41
barytes, artificial, statutory provisions for ..... 65, pars. 46, 39, 51
copper, statutory provisions for ..... 36, pars. 9, 405, 12, 51
iron, statutory provisions for ..... 50, pars. 19, 455, 23, 52
lime, artificial, statutory provisions for ..... 65, pars. 46, 39
unground, statutory provisions for ..... 97, pars. 588, 680, 628
magnesia, statutory provisions for ..... 58, pars. 31, 24, 542, 34, 62
potash, free as manure ..... 747 *f, g, h*
statutory provisions for ..... 786, pars. 644, 595, 685, 70
quinia, statutory provisions for ..... 790, pars. 647, 601, 690, 629
(See also specific substances.)
Sulphide of—
arsenic, statutory provisions for ..... 696, pars. 479, 382, 489, 601
soda. (*See* Soda.)
zinc and sulphate of barium, as a color ..... 74 *n*
zinc. (*See* Zinc, sulphide of.)
Sulphite of—
antimony ore, crude, statutory provisions for ..... 696, pars. 476, 376, 485, 600
soda, a chemical compound ..... 29 *j*
Sulphoricinoleate of—
soda, as a chemical compound ..... 88 *g*
soda, as soap ..... 60 *a*
Sulphoricinoleic acid. (*See* Acids.)
Sulphotolnic acid, for manufacturing purposes ..... 686 *i*
Sulphur—
and cotton wicks, as nonenumerated articles ..... 853 *j*
crude, statutory provisions for ..... 805, pars. 674, 642, 727
elementary, as refined ..... 91 *h*
lac or precipitated, statutory provisions for ..... 805, pars. 674, 642, 727, 633
n. s. p. f., statutory provisions for ..... 805, pars. 674, 642, 727, 632
ore, as pyrites, statutory provisions for ..... 805, pars. 674, 642, 727, 133, 144
ore, fire assay to be made ..... 167 *f*
ore, when free ..... 167 *e*
refined, ground and roll ..... 92 *a, b, c*
statutory provisions for ..... 91, pars. 84, 71, 88, 77
sublimed or flowers of, statutory provisions for ..... 91, para. 84, 71, 88, 78
Sulphuret of iron, statutory provisions for ..... 805, pars. 674, 642, 727, 133, 144
Sulphuric—
acid, countervailing duty on, statutory provisions for ..... 806, pars. 675, 643
statutory provisions for ..... 21, pars. 1, 643, 5; 806, pars. 675, 643, 728
ether. (*See* Ethers.)
Sumac—
Extract of, statutory provisions for ..... 54, pars. 22, 18, 26, 11
ground, statutory provisions for ..... 92, pars. 85, 72, 89, 11
Sunday—
closing of custom-house is legal ..... 891 *c*, 893 *d*
included in computing period of ten-day bonds ..... 1088 *d*
State statute, not to be followed ..... 996 *a*
Sunflower seed, as flower seed ..... 795 *f*
Sunn, statutory provisions for ..... 743, pars. 566, 497, 597, 744, par. 333
Sunshades—
statutory provisions for ..... 680, pars. 462, 360; 681, pars. 470, 491

Sunshades—Continued.
sticks for, finished, statutory provisions for ..... 680, pars. 462, 361; 681, pars. 471, 392
rough, statutory provisions for ..... 816, pars. 700, 684; 817, pars. 756, 812
Sun-bleached wheat, as not dressed ..... 744 *d, e, k*
Supercarbonate of soda, statutory provisions for ..... 89, pars. 73, 64; 80, 78
Supplements to newspapers, held free as periodicals ..... 569 *f*, 764 *g*, 765 *d*
Supreme Court. (*See* Courts.)
Surface-coated paper—
gummed paper, not ..... 563 *c*
manufactures of, statutory provisions for ..... 550, pars. 308, 420
statutory provisions for ..... 550, pars. 398, 308, 420
what is ..... 562 *j, k*, 553 *a, b, c*
Surgeon's silk—
as silk cord ..... 516 *c*
as silk thread ..... 516 *b*
Surgical—
instruments, pocket, not pocketknives ..... 245 *j*
needles, not free as hand sewing needles ..... 763 *c, d, e*
needles. (*See* Needles.)
scissors, dutiable as scissor ..... 206 *f*
Surplices, as wearing apparel ..... 402 *l*
Surveyor's return, not receivable by Board of General Appraisers ..... 342 *f*
Suspenders—
cotton, etc., statutory provisions for ..... 409, pars. 320, 263, 354, 324
silk, statutory provisions for ..... 523, pars. 389, 300, 412
woolen, statutory provisions for ..... 506, pars. 371, 286, 398; 507, par. 368
Swans, not dutiable as poultry ..... 346 *d*, 710 *d*
Sweat bands—
as manufactures of leather ..... 655 *a*, 659 *g*, 660 *k*
leather for, as leather .....
Sweaters, cotton, etc., knit, statutory provisions for ..... 408, par. 319
Sweeping implements, not brushes ..... 588 *a*
Sweepings—
gold and silver, statutory provisions for ..... 772, par. 629; 773, pars. 644, 729, 798
one per cent wool, not wool waste ..... 479 *k*
Sweet lavender, as toilet preparation ..... 87 *c*
Sweetmeats—
statutory provisions for ..... 331, pars. 263, 218, 303, 302
Syrian, not confectionery ..... 291 *g*
Swine—
includes wild boars ..... 299 *a*
statutory provisions for ..... 298, par. 219
Swisses—
dotted, etc., embroidered ..... 441, *m, n*, 443 *k*
figured, dotted, etc., as countable cotton ..... 385 *o*, 386 *e, f, g*, 387 *o*
Swivel-figured silks, not Jacquard goods ..... 520 *d, e, f*
Swivels—
amber, not parts of jewelry ..... 624 *c*
and hooks held to be parts of jewelry ..... 621 *b*
rough brass, not parts of jewelry ..... 621 *p*
Swords—
and sword blades, statutory provisions for ..... 207, pars. 154, 139, 166, 207
bone handle, dutiable as swords ..... 207 *d*
theatrical, dutiable as swords ..... 207 *e*
Sycamore lumber. (*See* Lumber.)
Symphoral or sodium caffeine sulphonate, as chemical compound ..... 32 *i*
Synthetic—
camphor ..... 28 *h*, 37 *f*, 723 *d, e*
cinnamic acid from coal tar ..... 22 *a*
coumarin, a coal-tar preparation ..... 27 *m*, 42 *b*
cryolite, free as cryolite ..... 730 *d*
indigo, as indigo ..... 751 *g*
musk, as a chemical compound ..... 28 *g*
oil of cassia, as oil of cassia ..... 26 *d*, 768 *e*
oil of mustard, as distilled ..... 32 *h*
oil of rose, free as attar of roses ..... 768 *g*
oil of wintergreen, as essential oil ..... 32 *g*
Syringes, as ground-glass articles ..... 126 *g*

T.

Table—
coverings are not carpets ..... 423 *d*
covers, cotton and metal, as metal articles ..... 230 *m*
in chief value of cotton ..... 421 *c, d, e*
(*See* Chenilles; Cotton; Knives.)
Tables—
smokers', as smokers' articles ..... 678 *f*
wood, with china tops, as decorated china ..... 104 *m*
as furniture of wood ..... 280 *h*
Tablet paper, statutory provisions for ..... 559, par. 401
Tacks—
cut, statutory provisions for ..... 213, pars. 164, 149, 177, 159
thumb, are not cut tacks ..... 213 *b*
as metal articles ..... 255 *p*
Taggers—
iron or steel, black, over 3 cents per pound ..... 255 *m*
coated with tin or lead, statutory provisions for ..... 179, pars. 134, 121; 180, pars. 143, 145, 153
common or black, statutory provisions for ..... 177, pars. 118, 142, 151
tin, statutory provisions for ..... 179, pars. 134, 121; 180, pars. 143, 145, 153
Tails, cattle, free as hide cuttings ..... 749 *d*
Talc—
as crude mineral ..... 759 *a, b*
ground, as nonenumerated article ..... 850 *l*, 854 *f*
is not French chalk ..... 38 *e*
pieces of, for marking on iron, as chalk ..... 38 *f*
Talcum—
coated paper in books, as toilet article ..... 85 *h*
fiber, as nonenumerated article ..... 850 *d*
Talismans, turquoise, articles of mineral substance ..... 111 *b*
Tallow—
bone, as nonenumerated article ..... 841 *m*
is specifically provided for ..... 347 *a*
preparation, as nonenumerated article ..... 853 *f*
not an alizarin assistant ..... 59 *c, g*
statutory provisions for ..... 346, pars. 279, 645, 316; 347, par. 489
vegetable, dutiable as tallow ..... 347 *d*
held free ..... 746 *d*
Talmas, woolen, statutory provisions for ..... 499, par. 285; 500, pars. 397, 367
Tam O'Shanter caps, as knit wearing apparel ..... 502 *l*
Tamarinds, statutory provisions for ..... 806, pars. 676, 490, 581, 799
Tamboured—
articles, cotton, flax, etc., statutory provisions for ..... 431, pars. 339, 276, 373
goods held to be ..... 447, *n, o, p, q*
silk, statutory provisions for ..... 524, par. 390
various ..... 442 *r, s, t*, 443 *a, b*
table covers, not embroideries ..... 466 *k*
Tampico fiber, statutory provisions for ..... 743, pars. 566, 497, 592
Tamtams, as parts of musical instruments ..... 666 *h*
Tangerines, a variety of oranges ..... 341 *c*
Tank bottoms. (*See* Sugars.)
Tanuic acid—
or tannin, clarifying powders dutiable as ..... 22 *e*
extract of nutgalls not ..... 22 *h*
statutory provisions for ..... 21, pars. 1, 5, 6, 109
Tannin—
and organic matter, mixture not a chemical compound ..... 27 *k*
Keller's tannin powder as ..... 23 *b*
oenopepin, a chemical compound ..... 29 *o*
statutory provisions for ..... 2, pars. 1, 5, 6, 109
Tanning—
crude articles for, statutory provisions for ..... 697, pars. 482, 386, 492, 509, 689
pickling distinguished from ..... 800 *h*
Tap cinder, as nonenumerated article ..... 850 *k*
Tape—
measures, as manufactures of cotton ..... 417 *i*
needles. (*See* Needles.)

Tapers—
as manufactures of cork and wax ..... 646 *f*
statutory provisions for ..... 831, par. 408
Tapes—
cotton, etc., statutory provisions for ..... 409, pars. 320, 263, 354, 324
flax, for tape measures ..... 428 *f*
statutory provisions for ..... 428, pars. 336, 276½
linen and cotton, not measuring ..... 410 *l*, *m*
linen, as countable flax fabric ..... 464 *f*
measuring (1883) ..... 467 *e*, *f*, *g*, *h*
as metal articles ..... 255 *n*, *o*, 260 *l*
(*See* Cotton tapes.)
Tapestries, antique, held not a collection ..... 488 *i*
Tapestry—
Brussels carpet, statutory provisions for ..... 510, pars. 376, 291, 403; 611, par. 378
cloth, cotton and silk, as cotton and silk cloth ..... 391 *k*, 392 *e*, *h*
furniture, as manufactures of wool ..... 488 *g*
held not furniture of wood ..... 280 *i*
held to be manufactures of metal threads ..... 220 *a*
painted, as paintings ..... 671 *k*
pile surface, not pile fabrics ..... 539 *d*
upholstery, as manufactures of cotton ..... 421 *f*
velvet carpets, statutory provisions for ..... 510, pars. 375, 290, 402, 372
Tapioca—
flour free as tapioca ..... 806 *c*, *d*, *g*, 807 *b*
not a starch ..... 354 *m*, *n*
statutory provisions for ..... 806, pars. 677, 646, 730, 800
Tar—
petroleum, as petroleum product ..... 768 *b*
wood, statutory provisions for ..... 807, pars. 678, 647, 731, 79
(*See* Coal tar.)
Tare—
allowed in barrels of grapes ..... 339 *g*
china clay in casks ..... 1114 *c*
flour clinging to empty flour bags ..... 1113 *h*
invoice and actual ..... 1113 *g*, *i*, 1114 *a*, *b*
iron bands on steel rods ..... 1113 *d*
jute tie-ropes on bales of jute ..... 1113 *f*
soap in boxes ..... 1113 *e*
sugar in bags ..... 1112 *h*
(*See* Draft and tare.)
Tariff—
law of 1894 did not take effect prior to the day it became a law ..... 6 *g*
law of 1897 operative only from the moment it was signed ..... 6 *a*, *b*, *c*, *d*
laws, enacting clause, statutory provisions for 6
schedules, titles of, merely suggestive ..... 430 *b*
Tarpaulin—
as manufacture of flax ..... 462 *i*, 464 *d*
not waterproof cloth ..... 429 *h*, 462 *i*
Tarred roofing paper, as similar to sheathing ..... 547 *f*, *g*
Tartar—
brown, as resembling crude tartar ..... 36 *a*
cream of, statutory provisions for ..... 35, pars. 6, 73, 90, 18
crude, statutory provisions for ..... 35, pars. 6, 380, 487, 519
patent, statutory provisions for ..... 35, pars. 6, 73, 90, 18
Tartars, partly refined, statutory provisions for ..... 35, pars. 6, 74, 91, 31
Tartrate of soda and potassa, statutory provisions for ..... 35, pars. 6, 75, 92, 29
Tassels, metal (1883), statutory provisions for ..... 219, par. 427
Tatting dutiable as lace ..... 445 *a*
Tea—
made dutiable by war revenue act of 1898 ..... 807 *d*, *e*
plants, statutory provisions for ..... 807, pars. 679, 648, 732, 802
standards, jurisdiction of Board of General Appraisers ..... 972 *d*, 999 *a*
statutory provisions for ..... 807, pars. 679, 648, 732, 801
sweepings, as a crude drug ..... 733 *k*
as a drug advanced, etc. ..... 51 *a*
mixed with lime, etc., as a drug ..... 51 *a*

Teak timber, as ship timber ..... 815 *b*
Teams of immigrants, statutory provisions for ..... 694, pars. 474, 374, 483; 695, par. 642
Teazles, statutory provisions for ..... 318, pars. 256, 207½, 290, 803
Teeth—
artificial, as manufactures of spar ..... 163 *g*
as nonenumerated articles ..... 111 *e*
carbolic soap for ..... 86 *a*
manufactured, statutory provisions for ..... 831, par. 490
natural, statutory provisions for ..... 807, pars. 680, 650, 733
preparations for, statutory provisions for ..... 85, pars. 70, 61, 77, 99
unmanufactured, statutory provisions for ..... 807, pars. 680, 650, 733, 804
Telegraph poles—
rough cedar logs for, are not dutiable as ..... 265 *j*
statutory provisions for ..... 265, pars. 196, 219
Telephone poles, statutory provisions for ..... 265, pars. 196, 219
Telescopes—
as philosophical instruments ..... 783 *j, o, p*
not toys ..... 606 *h*
rifle sights, not ..... 142 *a*
small, not toys ..... 255 *q*
statutory provisions for ..... 141, par. 111
Temporary condition, goods put in to evade duty ..... 92 *e*, 528 *c, d*, 536 *d*
Tender—
held equivalent to performance ..... 701 *f*
of entry not equivalent to entry ..... 889 *f, g, h*, 890 *a*
of goods, when properly rejected ..... 6 *e*
Tendons, kangaroo, not integuments ..... 711 *f*
Tennis—
ball cloth, not felt ..... 484 *n*
balls, rubber and wool, as manufactures of rubber ..... 484 *o*, 648 *b*, 650 *l*
of wool ..... 490 *k*
gut, commercially known as catgut ..... 646 *c*, 723 *g*, 724 *a*
jackets, cotton and wool, cotton chief value ..... 398 *a*
shirts, cotton, not dutiable as cotton shirts ..... 400 *l*
Tents—
childrens', as toys ..... 599 *f*
cotton, as appliqued articles ..... 436 *l*
Terne plates—
statutory provisions for ..... 179, pars. 134, 121; 180, pars. 143, 145, 153
with turned-over edges, not manufactures ..... 181 *j*
Terpin hydrate, as nonalcoholic ..... 81 *g*
Terra—
Alba, definition of ..... 808 *a*
statutory provisions for ..... 807, par. 681; 808, pars. 651, 734, 805
cotta bas relief, Donatello, not ware ..... 103 *k*
figures, as articles of earthy substance ..... 113 *j*
statuary, as earthenware ..... 103 *j*
not statuary ..... 674 *l*
works for exhibition, statutory provisions for ..... 820, pars. 702, 688, 759; 821, sec. 2509
Japonica, statutory provisions for ..... 808, pars. 682, 652, 735, 806
Terrazo, as crude mineral ..... 758 *j*
Terry cloth, as countable cotton cloth ..... 389 *i*
Test—
commercial ..... 223 *h*, 224 *a, b*, 285 *b*, 286 *i*
illegal. (*See* Sugar.)
Textile grasses, n. s. p. f., statutory provisions for ..... 743, pars. 566, 497, 597
Theatrical—
costumes under temporary bond ..... 788 *c, d*
grease paints and paste, as colors ..... 71 *f*
scenery, etc., statutory provisions for ..... 786, par. 645; 787, par. 596
scenery, as tools of trade ..... 788 *i, j, k*, 789 *a*
Thermit—
a mechanical mixture, not a chemical compound ..... 28 *a*
aluminum chief value, as manufacture of aluminum ..... 239 *g*
Thermometers—
as glass articles ..... 123 *c*
as manufactures of glass ..... 143 *c*, 147 *o*, 148 *a, b*

Thermometers—Continued.
bevel edge, as ground ..... 126 *h*
blown glass chief value, as manufactures of glass ..... 144 *k*
chemical, as chemical glassware ..... 129 *q*
cutting not ornamental ..... 147 *f*
etched but not ornamental ..... 144 *h*
in chief value of wood ..... 260 *j*
not chemical glassware ..... 152 *o, p, q, r, s*
of blown glass and other materials ..... 127 *h*
painted glass, not decorated glassware ..... 145 *a*
Thermoscopes, as brown earthenware ..... 101 *f*
Thibet—
cloth, dutiable as dress goods, part wool ..... 497 *e*
furs, as dressed furs ..... 615 *h*, 616 *g, h*
Thick soy, as nonenumerated article ..... 855 *a, f*
Thorite, statutory provisions for ..... 225, par. 183
Thorium—
nitrate solution, as chemical salts ..... 29 *m*
oxide from Welsbach mantles, as chemical salts ..... 27 *a*
Thread—
laces, under early acts ..... 450 *k, l*
linen, unbleached, as gilling twine ..... 427 *c*
metal. (*See* Metal threads.)
silk, statutory provisions for ..... 515, pars. 385, 298, 410, 381
two strands flax twisted together ..... 425 *d, e*
waste, as paper stock ..... 774 *h, k*
cotton and jute mixed ..... 683 *g, p*
mixed cotton and jute, as cotton ..... 729 *f*
wool, statutory provisions for ..... 479, par. 362
(*See* specific materials.)
Threads—
cotton, ordinary and extra. (*See* Cotton.)
filling, what are ..... 535 *e, j*
flax, statutory provisions for ..... 425, pars. 330, 274, 370, 336
hemp, statutory provisions for ..... 425, pars. 330, 274, 370
ramie, statutory provisions for ..... 425, par. 330
Three-ply ingrain carpets, statutory provisions for ..... 511, pars. 377, 292, 404, 374
Threshing machines, statutory provisions for ..... 680, pars. 460, 591
Throat swabs, not sponges ..... 91 *f*
Thrown silk, statutory provisions for ..... 515, pars. 385, 298, 410, 381
Thumb tacks—
are not cut tacks ..... 213 *b*
as metal articles ..... 255 *p*
Thyme—
in bottles, as spice, ground ..... 356 *i*
leaves, crude, dried, not spices ..... 733 *d*, 734 *a*
oil, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 583
Tidies—
cotton, as manufactures of cotton ..... 417 *k*
embroidered with metal thread, as metal articles ..... 247 *m*
(*See* Lace.)
Ties. (*See* Cotton ties; Railroad ties; Wood.)
Tiger-eye—
as precious stones ..... 627 *k*, 630 *g*
umbrella handles ..... 627 *d*
Tights—
ballet dancers', as wearing apparel ..... 402 *d*
cotton, etc., knit, statutory provisions for ..... 408, par. 319
Tilbury gloves, reinforced, not lined ..... 643 *g*
Tiles—
absorbent and vitreous ..... 95 *f*
all earthenware, statutory provisions for ..... 94, pars. 88, 78, 94, 129, 130
as earthenware, glazed ..... 107 *l*
earthenware wall, as glazed earthenware ..... 107 *g, i, k, m, n*, 108 *a*
enameled, not encaustic ..... 108 *a, b*
encaustic, defined ..... 98 *b, c*
mantels made of, as earthenware ..... 108 *d*

Tiles—Continued.
marble. (*See* Marble paving tiles.)
pictures made of, as decorated earthenware ..... 106 *e f*
not paintings ..... 674 *f*
plain and decorated ..... 95 *d*
plain glazed, not encaustic ..... 107 *j, k*
plain, not encaustic ..... 95 *m*
vitrified tiles, not glazed ..... 95 *j*
Tillots for Italian cloths, as dutiable charges ..... 1038 *j*
Timber—
and lumber, distinguished ..... 262 *e, f, g*, 264 *f*, 265 *b*
cedar for wharves, as ..... 263 *a*
for spars and wharves, statutory provisions for ..... 262, pars. 194, 674, 216, 217
for wharves, spruce timber not ..... 815 *d*
use ..... 816 *a*
hewn and sawed ..... 262, pars. 194, 674, 216, 217
hewn, sided or squared, statutory provisions for ..... 262, pars. 194, 674, 675. 216, 217, 217, 218
not less than eight inches square, meaning ..... 262 *b*, 263 *c*
red cedar logs, as sided or squared ..... 262 *d*
round, unmanufactured, statutory provisions for ..... 815, pars. 699, 672, 754, 734
ship, statutory provisions for ..... 815, pars. 699, 673, 755, 734
spruce, held not suitable for building wharves ..... 262 *c*
6 by 6 inches, as ..... 263 *b*
white pine, 6 by 12 inches, as ..... 262 *a*
Time—
from an act done, how computed ..... 594 *i*
how computed ..... 7 *l*
of arrival of goods, determines under which law dutiable ..... 16 *f, g*
of doing of an act, when essential ..... 778 *j*
of effect, act of July 1, 1812 ..... 7 *j*
July 12, 1812 ..... 7 *k*
April 29, 1864 ..... 7 *i*
June 10, 1890, statutory provisions for ..... 1068, sec. 30
August 28, 1894 ..... 6 *g*, 7 *c*
July 24, 1897 ..... 6 *a, b, c, d*, 888 *b*
date of passage, unless otherwise provided ..... 1047 *h*, 1048 *a*
"from and after the passage" meaning of ..... 8 *a*
hour of passage of act may be shown ..... 8 *d*
if not specified, is date of passage of act ..... 7 *h*
means moment rather than day ..... 890 *b*
treaty with Spain, goods imported on day of ratification ..... 16 *h*
of entry, mineral salts certificates ..... 759 *g*
of exportation. (*See* Exportation.)
reasonable, collector ordering reappraisement ..... 950 *e, g*
Tin—
bars, blocks or pigs, statutory provisions for ..... 808, pars. 683, 653, 736, 209, 807
black oxide of, statutory provisions for ..... 808, pars. 683, 653, 736, 209
cans, containing lobsters (act of 1875) ..... 1053 *h*
shellfish ..... 799 *c*
statutory provisions for ..... 798 par. 296
cassiterite, statutory provisions for ..... 808, pars. 683, 653, 736, 209
covers, as manufactures of tin ..... 181 *d*
cups for children, as toys ..... 598 *j*
disks, as articles of tin plates ..... 180 *a, c*, 181 *a*
not waste ..... 180 *a*
dross, as black oxide of tin ..... 808 *c*
foil, as manufacture of tin ..... 181 *c*
grain or granulated, statutory provisions for ..... 808, pars. 683, 653, 736, 209, 807
ore, statutory provision sfor ..... 808. pars. 683, 653, 736, 807
plate, articles manufactured from, minimum rate of duty on, statutory provisions for .. 195, pars. 140, 121, 151
manufactures of, statutory provisions for ..... 195, par. 143
scrap, as waste ..... 180 *b*
plates, as toys ..... 606 *b*
entered prior to July 1, 1891 ..... 181 *g*
under R. S. 2503 and 2504 ..... 181 *h, i*
statutory provisions for ..... 179, pars. 134, 121; 180, pars. 143, 145, 153

Tin—Continued.
scrap, from sheet, as waste ..... 682 *f*
tin plates, as waste ..... 683 *a*
strips, as articles manufactured from tin plates ..... 181 *b*
Tinctured sugar. (*See* Sugar.)
Tinsel—
gauze, silk, weight per square yard ..... 520 *i*
ornaments for Christmas trees ..... 597 *l*, 604 *f*, 606 *m*
wire, brass wire not ..... 246 *a*, *c*
certain fine wire held to be ..... 221 *b*
statutory provisions for ..... 219, pars. 179, 654, 737
what is ..... 221 *k*, *l*
wires crinkled and twisted together dutiable as tinsel wire or lame ..... 220 *h*
(*See* Metal threads.)
Tinted muslin not colored cottons ..... 386 *h*
Tintometers, in chief value of wood ..... 277 *e*
Tire blooms, advanced, as manufactures of steel ..... 261 *h*
Tires—
are part of automobile when accompanying it ..... 241 *i*
old locomotive, dutiable as tires ..... 168 *b*, 217 *a*
railway, and parts of, statutory provisions for ..... 216, pars. 171, 156; 217, pars. 185, 179
ingots, blooms and blanks for, statutory provisions for. 216, pars. 171, 156; 217, pars. 185, 179
Tissue paper, statutory provisions for ..... 548, pars. 397, 307; 549, par. 419
Titles, tariff schedules merely suggestive ..... 1070 *j*
Tiver, in powder, as color ..... 71 *b*
Tobacco—
bale is the unit for duty purposes ..... 292 *a*, 293 *k*, 294 *n*, *o*, 295 *a*, *d*
bales containing more and less than 15 per cent of wrapper ..... 292 *c*, 293 *a*
boxes are unusual coverings for ..... 292 *b*
certain, not wrapper ..... 294 *e*, *f*, *g*, *h*
classification of, under act of 1883 ..... 295 *a*, *b*, *c*, *d*, *e*, *f*, *g*, *h*, 296 *a*, *b*, *c*
dutiable weight of, is actual weight ..... 297 *b*
entry and examination of, R. S. 2901 ..... 294 *m*
statutory provisions for ..... 291, par. 214; 292, par. 185
filler, definition of ..... 293 *d*
statutory provisions for ..... 291, pars. 213, 214; 292, par. 185
in warehouse, dutiable weight ..... 889 *a*, 890 *e*, 891 *k*, 892 *a*, *b*, *c*, *d*, *e*, *j*, 894 *a*
invoices must specify character, statutory provisions for ..... 291, par. 214; 292, par. 185
Latakia, held to be filler ..... 293 *d*
leaf, mixed Habana and Sumatra ..... 293 *l*
statutory provisions for ..... 291, pars. 213, 214; 292, pars. 184, 185, 242, 243, 246, 247
tare on ..... 294 *c*
unstemmed, what is ..... 293 *i*
manufactured, statutory provisions for ..... 297, pars. 215, 186, 244, 249
moisture in, not an impurity to be allowed for ..... 293 *c*
must be produced at hearing on protest ..... 294 *d*, 978 *j*
pipes, statutory provisions for ..... 677, pars. 459, 359, 468, 476
pouches, as smokers' articles ..... 679 *h*
statutory provisions for ..... 677, pars. 459, 359, 468
scrap, as unmanufactured ..... 297 *a*, *d*, *e*, *f*, *g*
stemmed, statutory provisions for ..... 291, par. 213; 292, pars. 184, 185, 242, 243, 246
stems, statutory provisions for ..... 808, pars. 684, 655, 738, 248
Sumatra ..... 293 *m*, *n*
unmanufactured, scrap tobacco held to be ..... 294 *i*
statutory provisions for ..... 292, pars. 243, 247; 297, pars. 215, 186, 251
unstemmed, statutory provisions for ..... 291, par. 213; 292, pars. 184, 185, 242, 243, 246, 247
wrapper and filler, mixed bales ..... 292 *c*, 293 *a*, *b*, 294 *k*
falsely invoiced as filler ..... 938 *a*, *b*
statutory provisions for ..... 291, pars. 213, 214; 292, pars. 184, 186, 242, 246
Sumatra used for ..... 294 *j*
tobacco found to be ..... 293 *e*, *f*, *g*, *h*, *j*, 294 *a*, *b*, *j*, *l*
Todopyrine a coal-tar preparation ..... 45 *a*
Toilet—
articles, statutory provisions for ..... 85, pars. 70, 61, 77, 99
cases, as manufactures of paper, not mirrors ..... 552 *h*
held to be mirrors ..... 155 *d*
preparations, alcoholic, statutory provisions for ..... 23, pars. 2, 7, 8, 99
nonalcoholic, statutory provisions for ..... 85, pars. 70, 61, 77, 99

Toilet—Continued.
preparations, theatrical grease paints not ..... 71 *f*, 85 *d*
serrate gloves ..... 641 *a*
sets, bottles in leather case, as entiretles ..... 658 *f*
soap. (*See* Soap.)
vinegar, as alcoholic perfumery ..... 25 *c*, *e*
waters, alcoholic, statutory provisions for ..... 23, pars. 2, 7, 8
Tokonabe ware as decorated earthenware ..... 104 *j*
Tolidin, statutory provisions for ..... 725, par. 524
Toluidine—
base, a coal-tar preparation ..... 47 *c*
statutory provisions for ..... 725, par. 524
sulphoacid, a coal-tar color ..... 44 *l*, 47 *i*
Toluol, statutory provisions for ..... 725, par. 524
Tomatoes are vegetables, not fruits ..... 319 *l*, 320 *b*
Tonka bean crystals—
as crude vegetable substances ..... 762 *o*
as nonenumerated articles ..... 850 *f*
not a chemical compound ..... 32 *m*
not crude drugs ..... 735 *g*
Tonnage duties, jurisdiction Board of General Appraisers ..... 973 *h*, 996 *b*
Tonquin, tonka, and tonka beans, statutory provisions for ..... 809, pars. 685, 656, 739, 808
Tools of trade—
alabaster figures not ..... 163 *m*
must actually accompany emigrant ..... 787 *c*, *e*, 789 *m*
not accompanying owner ..... 787 *c*, *e*, 788 *h*, 789 *h*, *l*, *m*
statutory provisions for ..... 786, par. 645; 787, pars. 596, 686, 815
Tooth—
brushes, bird quills not ..... 86 *j*
soap, as toilet ..... 88 *b*
Toothpick holders with toothpicks, as metal articles ..... 236 *j*
Toothpicks—
Japanese cottage, unusual coverings for ..... 273 *k*
quill, by similitude to wood toothpicks ..... 273 *i*
not free as quills ..... 614 *h*
statutory provisions for ..... 273, pars. 207, 180½
wood, as toothpicks of vegetable substance ..... 273 *i*
Top waste, statutory provisions for ..... 478, pars. 361, 388
Topaz, as precious stones ..... 626 *g*
Torchon—
lace, dutiable as lace ..... 444 *e*
laces, not commercially known as thread laces ..... 467 *i*
Tortoise shells, unmanufactured, statutory provisions for ..... 776, par. 809
Tosca nets, silk and mohair ..... 488 *j*
Tournay—
velvet carpets (1894) ..... 485 *f*, 510 *a*
statutory provisions for ..... 509, par. 373; 510, pars. 288, 400, 370
Tow—
of flax. (*See* Flax.)
of hemp. (*See* Hemp.)
Towels—
Turkish, as flax-woven fabrics ..... 459 *h*
as manufactures of flax ..... 465 *c*
Toy marbles—
china balls not ..... 106 *l*
statutory provisions for ..... 597, pars. 418, 321, 436
Toys—
and ornaments, distinguished ..... 603 *e*, *f*, *n*, 602 *c*, *e*, 603 *l*
artificial Christmas trees ..... 601 *i*
as a specific designation ..... 587 *k*, 588 *e*
ballot marbles not ..... 128 *a*
bells, small metal ..... 600 *j*
bonbon boxes, from mechanical hens ..... 599 *d*
candy boxes, odd shapes ..... 598 *l*, 602 *i*, *n*
celluloid, dutiable as toys ..... 49 *f*, 601 *d*
chains, small ..... 600 *n*, 601 *f*
china, limitation of provision for ..... 103 *e*

Toys—Continued.
china, statutory provisions for ..... 102, pars. 95, 84, 85, 100
Christmas-tree ornaments ..... 597 *k*, *l*, 598 *c*, *d*, *o*, 603 *a*, *k*, *o*, 604 *b*, *f*
clown sets, woolen ..... 601 *h*
commercial designation ..... 598 *b*, *n*, 606 *t*, *u*, 607 *a*
compasses, as ..... 600 *d*
not ..... 603 *t*
decalcomania pictures ..... 597 *f*, 604, *c*, *d*
definitions of ..... 597 *g*, 598 *h*, 606 *l*
diminutive bath tub and bucket ..... 601 *a*
bird cages ..... 598 *k*
canoes ..... 600 *a*
glass mugs ..... 599 *i*
doll articles ..... 597 *b*, *c*, *d*, *e*, 599 *a*, *h*
filling, so-called ..... 598 *l*, 602 *i*, *n*
india rubber ..... 598 *a*, 599 *p*, 600 *p*
jewelry ..... 600 *c*, 601 *c*, 602 *b*
kites ..... 604 *g*
knives and forks ..... 602 *m*
lanterns ..... 598 *n*, 604 *j*, *k*
lithographic-paper figures ..... 599 *a*, 602 *f*, *g*, *h*
magic lanterns ..... 597 *g*, *h*, 603 *c*, 604 *l*, *m*
paintings ..... 598 *g*
magnets ..... 597 *m*
microscopes ..... 600 *d*
mirrors ..... 598 *m*, 599 *f*, 602 *k*
mugs or steins ..... 599 *e*, 600 *g*
musical instruments, when dutiable as ..... 597 *g*, 598 *h*, *i*, 601 *g*, 602 *a*, 604 *t*, 605 (*a*) to (*s*)
paints, water-color ..... 599 *k*, 600 *l*
paper and wool masks, not ..... 664 *g*, *h*
papier-maché animals ..... 602 *i*, *n*
parts of, not dutiable as ..... 598 *f*, 600 *b*
picnic ground ..... 599 *n*
ping-pong balls not ..... 49 *d*, *i*
position babies not ..... 109 *a*
puzzles ..... 603 *p*
skeletons of paper and metal, not ..... 245 *p*
small metal vehicles, with papier-maché horses, not ..... 245 *o*
statutory provisions for ..... 517, pars. 418, 321, 436, 425
steins as ..... 103 *i*
tents, children's ..... 599 *l*
tin cups for children ..... 598 *j*
tracing sheets ..... 606 *j*
trick glasses ..... 606 *i*
uniforms, woolen ..... 601 *h*
watches ..... 597 *j*, 606 *k*
watering pots ..... 602 *t*
wax figures ..... 603 *k*, *n*
whistles ..... 597 *i*
workboxes, children's ..... 600 *e*
Tracing—
cloth, as cotton cloth filled ..... 391 *e*
as countable cotton ..... 387 *l*
as manufacture of cotton ..... 417 *i*
paper, as paper n. s. p. f ..... 562 *b*
as parchment paper ..... 551 *c*
not parchment paper ..... 551 *h*
slates, as toys ..... 606 *j*
not dutiable as slates ..... 166 *g*
Track tools—
articles used mainly in laying tracks are ..... 199 *a*
iron or steel, statutory provisions for ..... 198, pars. 144, 129, 156, 155
Trade—
between Atlantic and Pacific ports is foreign trade ..... 866 *b*, *c*
mark, decorative, on glass siphons ..... 128 *h*, *i*, *j*
not a decoration on china ..... 104 *n*
marks, statutory provisions for ..... 863, sec. 11; 864, secs. 6, 7
pamphlets. (*See* Advertising matter.)

Tragasol gum—
as nonenumerated article ..... 854 *l*
not a drug ..... 743 *e*
T rails, iron or steel, statutory provisions for ..... 176, pars. 130, 117, 141, 149
TT rails, iron or steel, statutory provisions for ..... 171, pars. 125, 113, 137; 172, par. 178
Tram silk, statutory provisions for ..... 515, pars. 385, 298, 410, 381
Transfer pictures. (*See* Decalcomania.)
Transit, goods in, not liable to duty ..... 15 *b*
Tranks, glove, statutory provisions for ..... 644, pars. 446, 350
Transparencies, glass, as manufactures of glass ..... 153 *c*
Transshipment, reciprocity goods ..... 834 *e*, 835 *f*, *i*, 836 *e*
Traveling—
clocks, not dutiable as watches ..... 249 *m*
rolls, wool, flax, and cotton ..... 414 *e*, *h*
rugs, as manufactures of wool ..... 484 *j*, *l*
held dutiable as rugs ..... 513 *d*
not dutiable as carpet rugs ..... 513 *h*
wool, as manufactures of wool ..... 488 *m*
Travertine, dutiable as limestone ..... 158 *h*, 165 *c*
Trays, smokers', as smokers' articles ..... 678 *h*
Treasury Regulations. (*See* Regulations.)
Treaty—
Congress may pass a law in conflict with ..... 1114 *g*, 1115 *a*, *b*, 1116 *b*
date of taking effect, Executive and Congressional direction ..... 1085 *h*
Dominican Republic ..... 1115 *e*, *f*, *g*, *i*
effect of ..... 1114 *d*, *e*, *f*
"favored nation" clause ..... 289 *b*, 668 *b*, 834 *f*, 835 *a*, *c*, 836 *f*, 837 *f*, 1115 *c*, *d*, *f*, *g*, *h*, *i*, 1116 *a*
effect of ..... 360 *a*, *c*
Hawaiian reciprocity ..... 1115 *f*, *g*, *h*, *i*
promise in, a political question ..... 835 *c*, 1115 *c*, *d*
ratification of, relating back ..... 992 *c*
when it concerns the judicial and when the political side of Government ..... 19 *i*
with Spain, effect on status of Philippines ..... 16 *c*
Porto Rico ..... 15 *j*, *k*
effective on exchange of ratifications, but not before ..... 16 *h*, 17 *a*
Treble ingrain carpets, statutory provisions for ..... 511, pars. 377, 292, 404, 374
Trees—
for United States, statutory provisions for ..... 785, pars. 640, 679, 761
U. S. p. f., statutory provisions for ..... 311, par. 252; 312, pars. 587, 282, 760
Trespass, importer may maintain action of ..... 911 *h*, 912 *a*, *b*, *d*
Trick glasses—
as manufactures of glass ..... 153 *a*
as toys ..... 606 *i*
Trimmed—
fur hats, when fur not chief value ..... 619 *c*
hats, distinctions ..... 583 *e*, *f*
when not silk wearing apparel ..... 527 *a*
when silk wearing apparel ..... 528 *a*
Trimmings—
articles dutiable as ..... 442 *k*
beaded, not bead ornaments ..... 130 *m*
statutory provisions for ..... 577, par. 408
cotton and metal, as metal articles ..... 260 *o*, 261 *a*
curtains ..... 447 *e*
etc., statutory provisions for ..... 431, pars. 339, 276, 373, 325
cut from cotton velveteen ..... 404 *a*
definition of ..... 529 *b*
distinguished from bindings ..... 529 *e*
ribbons ..... 529 *b*
dress, as metal articles ..... 247 *e*, *f*
fancy-edge ribbons, as ..... 526 *a*, *b*
feather, as manufactured feathers ..... 614 *a*, *f*
garnitures, etc., held not to be ..... 415 *b*
hat (1883), statutory provisions for ..... 583, par. 448
in the piece, as trimmings ..... 508 *k*
incomplete, dutiable as trimmings ..... 489 *h*, *i*
known as gimps ..... 440 *f*
material for, dutiable as ..... 586 *d*, *f*, *g*

Trimmings—Continued.
material for, not dutiable as ... 413 *d*, 529 *a*, c
means goods in lengths ... 526 *k*, 528 *b*
narrow edging as, and not as bindings ... 439 *f*
fabric, as ... 507 *i*
no technical meaning ... 586 *e*
not a commercial term ... 434 *h*
ornaments held not to be ... 435 *i*, 526 *k*
ribbons dutiable as ... 586 *k*, *l*, 587 *a*
not dutiable as ... 527 *b*, *c*, *f*, *h*, 529 c
silk, statutory provisions for ... 524, par. 390
spangled, statutory provisions for ... 577, par. 408
velveteen, further finished ... 435 *e*
woolen, statutory provisions for ... 506, pars. 371, 286, 398; 507, par. 368
Trinitrotoluol—
a coal-tar preparation ... 42 *a*, *i*
not free as nitrotoluol ... 726 *e*, *f*
Tripoli—
skins, as skins for morocco ... 638 *m*
statutory provisions for ... 804, pars. 671, 657, 740, 634
what is ... 804 *d*, 805 *a*
Trolley poles, statutory provisions for ... 255, par. 196
Trophies, statutory provisions for ... 757, pars. 612, 551, 648
Tropon, as blood albumen ... 308 *i*
Trousers—
buckles, statutory provisions for ... 589, par. 412
buttons, statutory provisions for ... 589, par. 414
Trout. (*See* Fish.)
Truffles, prepared not mushrooms ... 307 *h*, *o*
Trunk, containing wearing apparel, as unusual covering ... 1041 *k*, 1045 *h*
Trunks, in chief value of wood ... 277 *d*
Tuberine, as glue ... 56 *d*
Tubes—
boiler and other, iron or steel, statutory provisions for ... 202, pars. 152, 130, 157, 169, 170
brass, lined with steel or iron tubing, as metal articles ... 245 *n*
certain wrought-iron, dutiable as tubes ... 203 *l*
cork, as manufactures of cork ... 596 *b*
cylinders for holding carbonic-acid gas, held to be ... 202 *h*, 203 *e*, *h*
drawn from hollow steel billets, as finished tubes ... 202 *f*
filter, statutory provisions for ... 113, par. 98
flexible iron, dutiable under tube provision ... 203 *b*
for bicycles, held dutiable as tubes ... 203 *i*, *j*, *k*
for umbrella handles, as tubes ... 203 *g*
hollow rods for umbrellas, with springs and catches, held to be ... 203 *a*
hollow steel billets are not ... 185 *f*, *g*
how made from hollow billets ... 183 *b*
large cylinders for holding illuminating gas are not ... 203 *e*
of copper and iron are not dutiable as iron tubes ... 203 *d*
of copper only, included in paragraph 175 (1897) ... 202 *g*
only iron and steel, included in paragraph 152 (1897) ... 202 *g*
steel, bicycle frames, and parts, not ... 248 *n*
weldless steel, for spinning frames, as tubes ... 202 *e*
with rough or ragged ends are finished tubes ... 203 *c*
wrought-steel ignition tubes, as ... 203 *m*
Tubing—
brass, with inner tubing of iron or steel ... 245 *n*
cotton, etc., statutory provisions for ... 409, par. 320
cotton, for artificial flowers ... 421 *k*
cylinder glass, not blown glassware ... 127 *b*, 147 *i*
of copper and iron, as metal articles ... 237 *c*
Tubings, silk, statutory provisions for ... 523, par. 389
Tuckings—
articles of, not as specific as wearing apparel ... 435 *f*
cotton, etc., and articles made of, statutory provisions for ... 431, pars. 339, 276, 373
lawn and other ... 447 *l*, *m*
woven, dutiable as tuckings ... 433 *e*
Tulips, statutory provisions for ... 310, par. 251

Tungsten—
metal, as nonenumerated article ..... 850 *i*
ore, contains no native metal ..... 225 *h*
ore is a crude mineral ..... 758 *f*
Tuning—
forks, statutory provisions for ..... 665, pars. 453, 326½
hammers, as musical instruments ..... 666 *m*
statutory provisions for ..... 665, para. 453, 326½
Turkey red oil. (*See* Alizarin assistant.)
Turkeys—
as poultry ..... 346 *j*
not shown to be wild ..... 710 *h*
Turkish towels—
as flax-woven fabrics ..... 459 *h*
not pile fabrics ..... 403 *g*
Turmeric, statutory provisions for ..... 809, pars. 686, 658, 741, 589
Turpentine—
spirits of, statutory provisions for ..... 809, pars. 688, 660, 743, 86
Venice, statutory provisions for ..... 809, pars. 687, 659, 742, 590
Turquoise talismans, articles of mineral substance ..... 111 *b*
Turtle meat—
canned, as American fishery ..... 771 *e, f*
or dried, as prepared meat ..... 345 *h, i*
Turtles, statutory provisions for ..... 809, pars. 689, 661, 744, 810
Tutenegue, statutory provisions for ..... 234, par. 193
Twilled—
and plain woven fabrics, distinguished ..... 454 *c, d*
cloth, jute and linen, as manufactures of flax ..... 464 *l*
jute and flax cloth, as crash ..... 467 *b*
jute cloth, not bagging ..... 463 *d*
jute fabric, definition ..... 462 *d*
Twine—
as manufacture of flax ..... 462 *k*, 464 *m, n, p*
binding, statutory provisions for ..... 709, pars. 491, 399, 362
cable laid, as cotton cord ..... 411 *n*
(except binding) statutory provisions for ..... 424, par. 268; 425, pars. 362, 330, 336
hemp, as manufacture of hemp ..... 463 *b*
jute and Indian hemp, not binding twine ..... 466 *m*
other than binding, hemp and sunn ..... 425 *a*
seaming, not flax thread or twine ..... 464 *p*
threads, or cords, flax, hemp, or ramie, statutory provisions for ..... 425, par. 330
Two-ply ingrain carpets, statutory provisions for ..... 511, pars. 378, 293, 405, 375
Tyne, Castle, canvas, as manufacture of flax ..... 462 *l*
Type metal—
analysis by Government chemist ..... 231 *d*
statutory provisions for ..... 231, pars. 190, 171, 208, 213
what constitutes ..... 231 *b*
Types—
new, quotations or quads, as ..... 231 *e*
statutory provisions for ..... 231, pars. 190, 171, 208, 199
old, broken stereotype plates, not ..... 231 *b*
statutory provisions for ..... 809, pars. 690, 662, 745, 811
Typewriter—
paper, statutory provisions for ..... 559, par. 401
ribbons, as manufactures of cotton ..... 417 *g*
Typewritten sheets as manuscripts ..... 756 *b*

U.

Ulsters, woolen, statutory provisions for ..... 499, par. 285; 500, par. 397, 367
Ultramarine blue—
distinguished from lakes ..... 67 *h*
gray blue not ..... 67 *f*
in pans ..... 67 *g*
in pulp, dutiable weight of ..... 68 *a*
statutory provisions for ..... 67, pars. 52, 43, 55, 85
Umber and umber earths, statutory provisions for ..... 66, pars. 49, 42, 54, 89

Umbrella—
and parasol parts, statutory provisions for ... 216, pars. 170, 155½, 491
handles, china tips for ... 107 *c*
mineral substance ... 111 *i*
not precious stones ... 627 *d*
not umbrella sticks ... 48 *e*, 275 *g*, 681 *c*
parts, lacquered steel tubes are not ... 216 *c*
metal and porcelain knobs are ... 216 *d*
ribs and stretchers, statutory provisions for ... 216, pars. 170, 155½, 491
rings, brass, as manufactures of metal ... 236 *h*
sticks as manufactures of metal ... 256 *c*
tubes, so-called, held to be tubes ... 203 *a*
Umbrellas—
celluloid sticks for ... 681 *a*
paper, as manufactures of paper ... 575 *k*, *p*, *q*, 576 *a*, 681 *g*
statutory provisions for ... 680, pars. 462, 360; 681, pars. 470, 491
sticks for, finished, statutory provisions for ... 680, pars. 462, 361; 681, pars. 471, 492
rough, statutory provisions for ... 816, pars. 700, 684; 817, pars. 756, 812
Umeboshi as fruit preserved ... 334 *a*, 740 *g*
Umezuki as fruit preserved ... 740 *g*
Uncut velveteens dutiable as velveteens ... 403 *e*
Underclothing, embroidered, as wearing apparel ... 399 *k*
Undergarments, combination, not dutiable as shirts and drawers ... 402 *g*
Undershirts, women's knitted cotton, as knit underwear ... 408 *h*
Underskirts—
dutiable as underwear ... 399 *b*
knit cotton, as knit underwear ... 409 *a*
Undervaluation—
additional duty for, statutory provisions for ... 918, sec. 7
different items of same kind on one invoice ... 933 *b*, *c*, *d*
forfeiture for, statutory provisions for ... 918, sec. 7
polariscopic tests of sugar ... 921 *i*, 923 *a*
seizure for, right to reappraisement ... 951 *b*, 952 *a*
(*See* Value.)
Underwear—
as wearing apparel ... 449 *h*
cotton, etc., knit, statutory provisions for ... 408, par. 319
knit underskirts as ... 399 *b*
lace-trimmed, as wearing apparel ... 402 *f*
with knitted wristlets and anklets is knit underwear ... 408 *g*, *i*
Unenumerated articles. (*See* Nonenumerated articles.)
Unground, size of coarse sawdust as ... 755 *a*
Union—
damask as manufactures of flax ... 463 *q*
fabrics, cotton and flax, as manufactures of cotton ... 413 *j*, 414 *i*, 415 *a*
suits, cotton, etc., knit, statutory provisions for ... 408, par. 319
United States—
articles for, statutory provisions for ... 785, pars. 640, 385, 679, 761; 825, pars. 385, 645
articles imported by, legal title ... 825 *g*, *h*, *i*
books, etc., for ... 712, pars. 500, 412, 514; 713, par. 659
(*See* American.)
Unlading—
constructive, sale of coal is ... 725 *c*, *e*
discharge into lighter is ... 1100 *a*
not ... 1098 *j*
not essential to liability for duty ... 594 *e*
of goods from wrecked vessel ... 1098 *d*, *e*, *f*
transshipment in port is ... 725 *a*, *c*, 1095 *b*
Unusual coverings—
duty on, statutory provisions for ... 1033, secs. 19 and 7
(*See* Coverings.)
Unwrought—
clays. (*See* Clays.)
earth as color ... 71 *e*
earths. (*See* Earths.)
metal, what it implies; definition of terms ... 225 *j*
metals, statutory provisions for ... 225, pars. 183, 202, 215
plates for optical instruments ... 146 *e*

Upholstery—
cloth as countable cotton ..... 386 *a*
velours as plush ..... 517 *c*
Upper leather, statutory provisions for ..... 635, par. 438; 636, pars. 340, 455, 460
Uranium—
oxide of, statutory provisions for ..... 809, pars. 691, 663, 746, 635
salts of, statutory provisions for ..... 809, pars. 691, 663, 746
Urethane, medicinal ..... 78 *p*
Urinometers not chemical glassware ..... 163 *f*
Ursol P and D are coal-tar preparations ..... 43 *m*
Use—
actual use defined ..... 169 *c*
at date of tariff ..... 1147 *e*
change in, affecting classification ..... 682 *h*, 774 *a*, *d*
chief prevails over common or general ..... 1078 *j*
subordinate to commercial designation ..... 427 *b*, *c*
to lesser use ..... 74 *g*
when controlling ..... 234 *c*, 1079 *j*
common, evidence required to prove ..... 745 *h*
held controlling ..... 737 *b*
"commonly" versus "fit only for" ..... 745 *h*, 746 *b*
controlling classification ..... 585 *n*, 586 *a*, *d*, *f*, *g*, *i*, *k*, *l*, 587 *b*, *e*
exceptional, does not control ..... 234 *c*
exclusive, meaning of ..... 589 *c*
"fit only for," meaning of ..... 63 *a*, 354 *m*, 424 *a*, 774 *a*, *c*, *d*, 775 *e*, 807 *a*
paper stock ..... 682 *d*, *g*, *h*, *k*, *m*
"for other purposes" ..... 22 *g*, 797 *d*, *f*, *h*, *j*, 798 *a*
general, as controlling ..... 22 *i*
limited, not controlling ..... 767 *b*, 768 *c*, 771 *m*, *n*
prevails over commercial designation ..... 206 *q*
component materials ..... 590 *a*, 697 *a*, *c*, *d*, *g*, 698 *a*
specific designation ..... 575 *g*, 576 *a*, 617 *c*, 746 *j*, 747 *f*, *g*, *h*, 850 *g*, 854 *w*
scientific instruments ..... 778 *h*
slight, held controlling ..... 82 *k*
not test of fitness ..... 354 *m*
subordinate to component materials ..... 467 *j*
to specific designation ..... 185 *d*, 197 *b*, 266 *j*, 376 *l*, 377 *n*, 594 *d*, *e*, 755 *b*
substantial, as controlling ..... 100 *m*
test of "suitable for" ..... 452 *c*, 456 *c*
"used for" ..... 37 *g*, 262 *c*, 815 *d*
"to some extent" not controlling ..... 749 *e*
ultimate, as controlling ..... 114 *d*
Usual coverings. (*See* Coverings.)
Utensils—
philosophical ..... 777, par. 638; 778, par. 685
scientific ..... 777, par. 638; 778, par. 685

V.

Vaccine—
anthrax, as medicinal preparation ..... 81 *b*
virus, needles containing ..... 763 *a*
statutory provisions for ..... 809, pars. 692, 664, 747, 637
Valerian oil, statutory provisions for ..... 766, pars. 626, 568, 661; 767, par. 683
Valerianic acid, statutory provisions for ..... 686, par. 464
Valonia, statutory provisions for ..... 810, pars. 693, 665, 748, 691
Value—
ascertainment of, not a judicial proceeding ..... 961 *f*
dutiable (act of 1883) ..... 1049 *et seq.*
American cases containing foreign goods ..... 703 *m*
ascertainment of, by estimate illegal ..... 1049 *d*
date of importation fixes, when ..... 950 *f*
grinding rice part of ..... 302 *g*
is basis for finding unit value ..... 1040 *e*
ocean freight not part of ..... 943 *b*
of lemons in boxes ..... 341 *i*
statutory definition of ..... 1033, sec. 19

Value—Continued.
dutiable, wool, coverings on, are part of ..... 477 *a, b*
duty not to be assessed on less than invoice or entered, statutory provisions ..... 918, sec. 7
entered, appraiser may not appraise at less than ..... 942 *a*
cost of goods exceeding market value ..... 929 *e*
determines classification, when ..... 928 *g*, 931 *f*
duty not to be assessed on less than, statutory provisions for ..... 918, sec. 7
effect when higher than invoice value ..... 928 *g*, 931 *e, f*
in immediate transportation entry ..... 928 *k*
interest items included in ..... 928 *f*
foreign coins, as proclaimed, not reviewable ..... 901 *c*, 903 *g*, 904 *b*, 905 *a, b, c*, 906 *b*, 908 *g*
consular certificates ..... 899 *d, e*, 900 *a*, 901 *b*, 902 *g, h*, 903 *a, c, d*, 906 *d, e, f, g*, 907 *a, b, c, d, e, f, g, j*, 908 *a, b, g*
date of determining ..... 902 *a, b, c, d, e, f, g*, 905 *d*
Director of Mint to estimate, statutory provisions for ..... 898, secs. 25, 52
exchange distinguished from pure metal ..... 898 *a*, 899 *a, b, e*, 900 *c, d, e*, 901 *d, f*
increase on voyage of importation ..... 89 *a*, 287 *l, m*, 288 *a, c*, 950 *f*, 1047 *b*, 1123 *j, k*
invoice, consular invoice replacing pro forma ..... 930 *c, e, f*
differing from purchase price ..... 1046 *f*
duty not to be assessed on less than, statutory provisions for ..... 918, sec. 7
expressed in two currencies ..... 903 *h*, 904 *j, l*
unknown monetary units ..... 900 *b*
fractional parts of a dollar ..... 1047 *e*
nondutiable items included in ..... 928 *e*
unit value rather than total value ..... 903 *e*, 921 *d*, 933 *i*, 935 *c, d*, 943 *g*
market, additions by appraiser, notice to importer ..... 927 *e*, 945 *a, b, c, d, e*, 946 *o*
percentage are legal ..... 942 *b*, 945 *g*, 948 *f, g, h*
can not be made after entry ..... 919 *a*, 936 *b*
of estimated amount, illegal ..... 1058 *d*
to make, by adding commissions ..... 1037 *b, d, e, f, g*
disallowance of discount ..... 944 *c*, 946 *b, c, f*, 947 *j*, 948 *f*
illegal method ..... 1051 *h*
statutory provisions for ..... 918, sec. 7
sufficiency of ..... 919 *f*
sufficient if noted on invoice ..... 922 *a*, 925 *k*, 927 *b, i*
articles bought crude, then further finished ..... 1048 *d*
as appraised, basis for assessment of duty ..... 1046 *f*
ascertainment of, by officers, statutory provisions for ..... 939, secs. 10, 11
chemical test ..... 954 *b, c, d*
sending goods to New York ..... 943 *d, e*, 958 *c, d*
best evidence of what is ..... 957 *b*, 964 *g, h, i*, 965 *f, g, h*
charges and coverings (prior to 1883) ..... 1053 *et seq.*
for baling wool ..... 1036 *e*, 1037 *j*
for transportation ..... 1035 *o*, 1036 *a, b, c, d, f, g*, 1044 *j*
under act of 1883 ..... 1048 *e*
commissions included in ..... 1049 *h*, 1050 *a, b, c*
country which fixes ..... 1035 *l*
Cuban stamp tax ..... 298 *a*, 929 *f, g*, 930 *a*
date for fixing ..... 931 *d*, 936 *f*
discount "for cash" ..... 1048 *b*, 1055 *a, c*
drawback, foreign, as part of ..... 944 *d*, 1034 *h, i*, 1035 *a*, 1046 *a*
English market reports as basis of ..... 459 *d*
export duty, when part of ..... 1034 *f, g*, 1055 *h*
price as ..... 954 *a*
does not determine ..... 1034 *a, b*, 1047 *d*
foreign export concessions as part of ..... 1034 *a, b, c, i, j*, 1046 *a*
internal-revenue tax as part of ..... 929 *f, g, h*, 930 *a*, 944 *a*, 1034 *d, e*, 1035 *b*, 1045 *i*
French octroi taxes not part of ..... 914 *a, b*, 1047 *a*
furs in London ..... 614 *j*
goods from other than country of production .. 965 *a, b, c, d, e, f*, 1056 *b, c, d, e, f, h*, 1057 *a, b, j*
imported by their manufacturer ..... 964 *a, b, c, e, f, g, h, i*, 963 *k*
illegal inclusion of item in ..... 991 *i*
imparted condition controlling ..... 1047 *b*
not controlling ..... 951 *c, d*
importer, ignorant of ..... 924 *f*
inland freight not part of ..... 934 *e*
interest as an element ..... 942 *e*, 1045 *k*

Value—Continued.
market, invoice is not conclusive evidence of ..... 957 *a*
market reports as evidence ..... 415 *e*, 459 *d*
merchandise not sold in open market ..... 943 *c*
ocean freight not part of ..... 936 *e*
prices current as evidence of ..... 1139 *j*
purchases through agent ..... 917 *h*, *i*
royalty as part of ..... 1035 *h*, *i*, *j*, 1046 *b*
statutory definition ..... 1033, sec. 19
straw bottle covers ..... 117 *p*
time for fixing ..... 962 *f*, *g*, *h*, *i*, *j*, 963 *a*, *b*, *c*, *f*, *g*, *h*, *i*, *j*, *k*, *l*
wools bought mixed, then separated ..... 951 *c*, *d*
protest can not raise question of ..... 946 *m*, 947 *b*, *c*, *e*, 948 *d*, *f*, 958 *d*, 955 *a*
reappraised value may be higher than appraised value ..... 945 *k*, 946 *d*, 948 *b*
statutory definition of ..... 1033, sec. 19
when date of importation fixes ..... 950 *f*
(*See* Appraisement; Charges: Reappraisement.)
Vanadium ore as crude mineral ..... 226 *f*, 758 *k*
Vanilla beans as inedible drugs ..... 733 *a*
Vanillin—
changed after manufacture ..... 92 *e*
statutory provision for ..... 92, par. 86
Vans containing household furniture ..... 1039 *i*, 1044 *i*
Varnish—
black, a coal-tar preparation ..... 42 *g*, 68 *d*
Varnished—
hats as cotton wearing apparel ..... 399 *f*
leather, statutory provision for ..... 635, par. 438
Varnishes, statutory provisions for ..... 68, pars. 53, 44, 56, 119
Varnolette a chemical compound ..... 27 *d*
Vases—
are not statuary ..... 675 *l*
china and metal ..... 106 *h*, 108 *e*
statutory provisions for ..... 102, pars. 95, 84, 85, 100, 125
glass, metal filigree ..... 127 *e*
Vault lights as manufactures of glass ..... 143 *f*
Veal, fresh, as similar to beef ..... 345 *a*
statutory provision for ..... 344, par. 274
Vegetable—
black, statutory provisions for ..... 65, pars. 47, 40, 52
fiber, manufactures of, statutory provisions for ..... 460, pars. 347, 277, 374
ivory buttons, statutory provisions for ..... 589, para. 414, 317, 430
manufactures of, statutory provisions for ..... 654, pars. 450, 354, 462; 655, par. 399
statutory provisions for ..... 752, pars. 584, 519, 618, 726
substances, crude, statutory provisions for ..... 761, pars. 617, 558, 653, 744
fibrous, statutory provisions for ..... 743, pars. 566, 497, 597; 744, par. 333
tallow, Chinese, held free ..... 746 *d*
not free as vegetable wax ..... 810 *e*
wax, statutory provisions for ..... 810, pars. 695, 668, 751, 592
yellow, Persian berry extract ..... 72 *j*
Vegetables—
and spices distinguished ..... 356 *i*
vegetable substances distinguished ..... 318 *f*
angelica stalks not dutiable as ..... 761 *g*
Chinese and Japanese ..... 318 *j*, *k*, 319 *c*
cut, sliced, and dried, as natural state ..... 318 *j*, *k*, *l*, 319 *c*, *f*
edible seaweed not dutiable as ..... 305 *g*
ground, identity lost ..... 305 *i*
held to be prepared ..... 305 *e*, *h*, 306 *c*, *d*, *f*, 307 *l*, *m*, *p*
in salt or brine, statutory provisions for ..... 318, par. 286
in their natural state, definition of ..... 318 *f*, 319 *g*
statutory provisions for ..... 318, pars. 257, 207, 288, 286
not edible, advanced, statutory provisions for ..... 50, pars. 20, 16½; 51, pars. 24, 94
crude, statutory provisions for ..... 732, pars. 548, 470, 560, 636
prepared or preserved, statutory provisions for ..... 304, pars. 241, 198, 287; 305, par. 287
(See specific vegetables.)
Vehicles in chief value of metal ..... 256 *f*, *h*

Veilings—
chiffon goods as ..... 527 *i, j, k*, 531 *a, d, e*, 538 *f*
cotton or other vegetable fiber, statutory provisions for ..... 431, par. 339
light texture silk fabrics as ..... 529 *h*
silk, statutory provisions for ..... 524, par. 390; 525, par. 301
woolen, statutory provisions for ..... 506, par. 286
Veils—
are articles of wearing apparel ..... 402 *i*, 430 *m*, 533 *n, o*
cotton or other vegetable fiber, statutory provisions for ..... 431, par. 339
Veined marble. (*See* Marble.)
Vellum, statutory provisions for ..... 776, pars. 634, 579, 672, 813
Velours—
brocaded, as pile fabrics ..... 403 *c*
double-faced, as cotton cloth ..... 389 *h*, 396 *h*
as pile fabrics ..... 404 *g*
flax, as flax pile fabrics ..... 453 *k*
pile stripe, as manufactures of silk ..... 536 *e*
plush stripe, not pile fabrics ..... 517 *d, e*
ramie, as pile fabrics ..... 403 *b*
silk and cotton, as silk-woven fabrics ..... 522 *f*
metal, as manufactures of silk ..... 517 *d*, 536 *a*
upholstery, as cotton plush ..... 403 *d*
Veloutine as appliquéd article ..... 432 *h*
Velvet—
buttons not silk buttons ..... 542 *o*
carpets, statutory provisions for ..... 509, par. 373; 510, pars. 288, 400, 370, 375, 290, 402, 372
cords not corduroys ..... 403 *h*
ribbons as manufactures of silk ..... 518 *j*, 538 *n*, 541 *l*
cotton and silk, as manufactures of cotton ..... 422 *l*
not manufactures of silk ..... 519 *a*
silk, statutory provisions for ..... 517, par. 386
white cotton, as bleached, not colored ..... 404 *i*
Velveteen—
cotton, or other vegetable fiber, statutory provisions for ..... 402, par. 315; 403, pars. 259, 350
trimmings cut from ..... 404 *a*
dress facings as manufactures of cotton ..... 418 *j, k, l*
uncut, dutiable as velveteens ..... 403 *e*
Velvets—
and plushes, distinctions ..... 518 *a*
cotton, or other vegetable fiber, statutory provisions for ..... 402, par. 315; 403, pars. 259, 350, 325
dutiable on weight of entire fabric ..... 518 *h, i*, 519 *a*
silk, statutory provisions for ..... 517, pars. 386, 299, 411
Veneers—
as manufactures of wood ..... 274 *b*, 277 *b*
wood, statutory provisions for ..... 266, pars. 198, 220
with paper back ..... 267 *g*, 274 *e, g*, 275 *f*
(*See* Wood.)
Venetian—
chain carpets, statutory provisions for ..... 511, pars. 377, 292, 404, 374
red as a color ..... 74 *l, m*
yarn carpets, statutory provisions for ..... 511, par. 375
Venice turpentine—
imitation ..... 809 *a*
statutory provisions for ..... 809, pars. 687, 659, 742, 590
Veratrine as a medicinal preparation ..... 80 *e*
Verde de prato as marble ..... 162 *f, k*
Verdet raffine as subacetate of copper ..... 810 *c*
Verdigris, statutory provisions for ..... 810, pars. 694, 666, 749, 635
Vermicelli, statutory provisions for ..... 300, pars. 229, 192, 258, 735
Vermilion—
red, imitation ..... 69 *d*
in pans ..... 69 *a*
statutory provisions for ..... 68, pars. 54, 45, 57
Vermilionette ..... 69 *b*
Vermuth, statutory provisions for ..... 364, pars. 296, 244; 365, pars. 336, 309
Vessels—
American, repair of, statutory provisions for ..... 866, secs. 13, 8, 9, 2511
supplies for, statutory provisions for ..... 866, sec. 14

Vessels—Continued.
are not imported goods ... 10 *d*, *e*, 972 *j*
as constructive warehouses ... 894 *f*, 895 *a*
assessment of duty on, remedy ... 995 *b*
built in United States, materials for, rulings ... 865 *f*, 866 *a*, *b*, *d*
statutory provisions for ... 864, secs. 12, 7, 8; 865, sec. 2510
charges, customs inspectors' services ... 1061 *j*, *k*, *l*, 1062 *a*, *b*
coastwise trade, materials for ... 865 *d*, *e*, *f*, *g*
dredges as and not ... 10 *f*, *g*
duty on cost of repairs ... 997 *a*, 999 *g*
entry of, fees ... 1061 *i*
equipment, anchors, chains, etc ... 14 *c*, *d*, *e*, *h*
and sea stores distinguished ... 1091 *a*, *b*, *c*, *d*
grain bags are not ... 461 *d*
limitations of ... 14 *c*, *d*, *e*
need not be manifested ... 1090 *c*, *d*
no landing permit necessary ... 1095 *d*, *e*
refrigerating plant ... 865 *b*
shaft for steamship ... 14 *g*
foreign, discriminating duties, statutory provisions for ... 874, secs. 22, 14, 17, 2501; 877, secs. 23, 24, 15, 16, 18, 19, 2497; 878, sec. 2498
equipment for ... 865 *c*
repairs to, dutiability of ... 1090 *g*, *h*, *i*
scows are ... 10 *g*, *h*
sunk in United States waters, statutory provisions for ... 880, secs. 28, 20; 881, secs. 23, 2504
Vestings, cotton cloth and silk ... 392 *i*, *j*
Vestments, church, are wearing apparel ... 533 *m*
Vests, cotton, knit, statutory provisions for ... 408, par. 319
Vetch seed. (*See* Seeds.)
Vials—
filled glass ... 117 *o*, 118 *b*, 121 *i*, 374 *f*
gilded cut glass ... 128 *g*
plain glass, statutory provisions for ... 114, pars. 99, 88; 115, pars. 103, 104, 133, 134
Vin urani pesqui, alcoholic ... 80 *a*
Vinaigre de toilette, alcoholic ... 25 *e*
Vinaigrettes—
as jewelry ... 621 *e*
as manufactures of metal ... 256 *d*
not toys ... 598 *e*
Vinegar—
containing alcohol ... 368 *c*
exceeding standard strength ... 357 *c*
statutory provisions for ... 357, pars. 288, 236, 327, 289
Vines, statutory provisions for ... 311, par. 252; 312, pars. 587, 282, 760
Vino—
chinato a still wine ... 366 *d*
de salud, alcoholic medicinal ... 78 *l*
Vinolia not a medicinal preparation ... 83 *k*
Vinotanin as tannic acid ... 23 *a*
Violin—
cases as paper boxes ... 571 *a*
not parts of musical instruments ... 663 *o*, 667 *h*, *i*, *m*
keys as manufactures of wood ... 281 *f*
rosin as nonenumerated article ... 850 *m*, *n*, 853 *k*
Violins—
as household effects ... 718 *g*
when classible as toys ... 666 *f*
Virus. (*See* Vaccine virus.)
Vitrages—
as manufactures of cotton ... 418 *i*
as tamboured articles ... 441 *j*, 447 *p*
fabrics held to be ... 432 *j*, 433 *a*, 438 *j*
statutory provisions for ... 431, par. 339
Vitriol—
blue, statutory provisions for ... 36, pars. 9, 405, 12, 51
oil of, statutory provisions for ... 21, pars. 1, 643, 5
Voltmeters, when scientific instruments ... 156 *c*, 779 *d*, 783 *g*
Vulcanized india rubber, manufactures of, statutory provisions for ... 654, pars. 450, 353, 461
soft variety ... 649 *c*

W.

Wafers—
containing baking powder, not unleavened ... 810 *h*
dipped, are not confectionery ... 290 *f*, 291 *d*
edible, as nonenumerated articles ... 851 *a*, *b*, 855 *k*
not edible, statutory provisions for ... 810, pars. 696, 667
unleavened, statutory provisions for ... 810, par. 696
unmedicated, statutory provisions for ... 810, pars. 667, 750, 814
Wagon-blocks, statutory provisions for ... 267, pars. 200, 679; 268, pars. 223, 222
Waiver—
acceptance of protest not in duplicate, is ... 972 *h*
of objection to admission of testimony ... 1027 *l*
protest can not be waived by stipulation ... 1138 *c*
statutory requirements allowed to be subject of ... 1028 *e*
can not be subject of ... 983 *l*, 994 *j*
Walking canes—
rough sticks for, statutory provisions for ... 816, pars. 700, 684; 817, pars. 756, 812
statutory provisions for ... 680, par. 462
Wall—
mats, Japanese, stenciled in colors ... 671 *a*, *e*, 673 *p*, *q*, 674 *g*
mottoes, as embroidered or appliqued articles ... 437 *d*
pockets, as lithographic prints ... 555 *i*
not lithographic prints ... 557 *a*
Walnuts—
pickled, as pickles ... 307 *a*
plucked green and pickled ... 343 *e*
statutory provisions for ... 343, pars. 270, 222, 307, 303
War power—
duties, collected under ... 15 *k*
to levy duties, limitations of ... 17 *b*, *c*, *d*
"Ware," Donatello bas relief, not ... 103 *k*
Warehouse—
actual and constructive delivery ... 893 *f*
bonded manufacturing, statutory provisions for ... 867, sec. 15; 868, secs. 9, 10
smelting, statutory provisions for ... 881, pars. 29, 21; 882, par. 24
bonds, liability for increased duty ... 1118 *a*, *b*
of surety ... 1116 *h*, *i*, 1117 *a*, *b*, *c*, *d*
original importers liable on ... 1118 *c*, *d*, *e*
constructive, goods in transit, loss ... 1122 *f*
on wharf, loss ... 1122 *g*
merchandise prior to issuance of delivery permit ... 1059 *f*
dutiable weight of merchandise in, is entered weight ... 891 *h*, 892 *c*, *e*, *h*, *j*
is withdrawal weight ... 889 *a*, 890 *e*, 891 *k*, 892 *a*, *b*, *d*, 894 *a*
dutiable weight of merchandise, statutory provisions for ... 888, secs. 33, 50
goods in, over one year, additional duty on ... 893 *k*, *l*, 894 *a*, 1059 *a*, 1118 *f*, 1119 *a*, *b*, *c*, *d*
three years, abandonment ... 1119 *e*, *f*
under what law dutiable ... 890 c, 892 *j*, 893 *g*, *h*, *i*, 895 *b*, c, 896 *g*, 1086 *b*, *e*
goods in, reliquidation ... 1107 *c*
when law is changed ... 7 *b*, 890 c, *d*, 891 *e*, *f*, *i*, *k*, 892 *g*, *k*, 894 *e*, 895 *b*, *d*, *e*, 896 *a*, *b*, *c*, *d*, *f*, *g*, 1059 *b*, *c*, *d*, *e*
withdrawn by other than the one who entered them ... 910 *d*
goods lost in, jurisdiction of Board of General Appraisers ... 972 *b*, *c*, *d*, *l*
goods withdrawn from between August 1 and 28, 1894 ... 7 *c*
rate of duty on, statutory provisions for ... 1058, sec. 20
lead ore in bonded smelter, when law is changed ... 222 *d*
liquidation of entries for ... 1103 *d*, 1104 *b*, 1105 *g*, 1108 *c*, *d*
loss of goods in ... 1120 *d*, *e*, *f*, *g*
opium in, statutory provisions for ... 63, pars. 36, 43, 48; 64, par. 121
period allowed is a privilege, not a contract ... 895 *e*, 896 *a*, *b*
perishable goods, sale of ... 1119 *g*, *h*
private ... 1121 c, *d*, *e*, *f*, *g*
protest on goods in, time for filing ... 980 *i*, *j*, *l*, *m*, 982 *d*, *e*, *f*, 998 *c*, 1007 *b*
sale of goods in ... 1120 *a*, *b*, *c*
storage charges ... 1121 *a*, *b*
theft of goods does not release from duty ... 1122 *e*
time goods may remain in, statutory provisions for ... 1058, sec. 20
vessel, a constructive warehouse ... 894 *f*, 895 *a*
whisky, dutiable on quantity at time of entry ... 358 *a*, *e*, 893 *a*, *b*, *c*

Warehouse—Continued.
withdrawal from, issuance of removal permit, equivalent to ..... 1059 *i*, 1107 *h*
rate of duty, statutory provisions for ..... 888, secs. 33, 50, 10
statutory provisions for ..... 1058, sec. 20
withdrawal, time of, determines rate of duty ..... 1059 *b*, *c*, *d*, *e*, *g*, *h*, *i*
(*See* Bond.)
Warp and filling threads. (*See* Cotton.)
Warping, not part of the process of weaving ..... 391 *h*
Wash blue—
a coal-tar color ..... 44 *u*
statutory provisions for ..... 67, pars. 52, 43, 58, 479
Washers—
circular steel plates are not ..... 253 *f*
wrought-iron or steel, statutory provisions for ..... 213, pars. 163, 148, 176, 162
Washing soda, as soda ash ..... 90 *d*
Waste—
bagging for paper stock, statutory provisions for ..... 773, pars. 632, 577, 670, 754
when paper stock ..... 774 *a*, *c*, *f*, 775 *e*
bur, statutory provisions for ..... 468, par. 685
card and carded, statutory provisions for ..... 468, par. 685; 479, par. 279
clippings from knit cotton garments ..... 729 *e*
cloth pieces, rubber, cotton, and wool, as wool waste ..... 480 *e*
cotton, elaborately prepared, not manufacture of cotton ..... 729 *g*, 730 *a*, *b*
cotton rags, as paper stock ..... 774 *e*
cotton, statutory provisions for ..... 729, pars. 537, 458, 549, 754
for paper stock, statutory provisions for ..... 773, pars. 632, 577, 670, 754
garnetted, statutory provisions for ..... 478, pars. 361, 279, 388
inutility of article does not make it waste ..... 480 *f*
mica falling off in process of trimming is not ..... 227 *a*, *b*, *d*
mixed rags, wool, and yarn, as wool waste ..... 480 *c*
n. s. p. f., statutory provisions for ..... 681, pars. 463, 362, 472, 493
part cotton, part wool, as wool waste ..... 479 *f*, 480 *d*, *e*
platinum, as unmanufactured ..... 785 *n*
products made from ..... 596 *c*, 637 *f*
pyroxylin articles not ..... 49 *j*
ring, statutory provisions for ..... 468, par. 685; 478, pars. 361, 388
roving, statutory provisions for ..... 468, par. 685; 478, pars. 361, 388
silk fallen from combing machine not ..... 515 *a*
statutory provisions for ..... 799, pars. 661, 617, 705, 785
slag, as silver ore ..... 773 *c*
slubbing, statutory provisions for ..... 468, par. 685; 478, pars. 361, 388
spinners', not dutiable as tow of flax ..... 424 *b*
sponge clippings as ..... 91 *d*
substances as manures ..... 746 *m*, *n*
thread, statutory provisions for ..... 479, par. 362
top, statutory provisions for ..... 478, pars. 361, 388
wool, meaning of term ..... 479 *e*
statutory provisions for ..... 468, par. 685; 479, par. 361
yarn, pressed and rolled ..... 729 *g*
statutory provisions for ..... 468, par. 685; 479, pars. 362, 388
Watch—
case openers as metal articles ..... 256 *j*
not pocketknives ..... 206 *n*
cases, plush boxes are not ..... 538 *o*
statutory provisions for ..... 231, par. 191; 232, pars. 211, 494
chains, incomplete, as unfinished jewelry ..... 620 *i*
steel, when jewelry ..... 625 *k*, *l*, 626 *e*
white metal, as jewelry ..... 624 *b*, 625 *m*, *n*
chatelaines, not parts of watches ..... 624 *i*, *j*, *k*
dials, statutory provisions for ..... 231, par. 191
enamel, as watch material ..... 157 *d*
statutory provisions for ..... 742, par. 564
fobs, parts of, as parts of jewelry ..... 621 *i*
glasses (1890), statutory provisions for ..... 232, par. 211
guards, leather and steel, not jewelry ..... 623 *j*
silk and silver, as jewelry ..... 620 *e*
jewels, red disks simulating jewels, are not ..... 233 *d*

Watch—Continued.
jewels, statutory provisions for ... 231, par. 191; 232, pars. 467, 557
keys, not parts of watches ... 256 *i*
materials, statutory provisions for ... 232, par. 211
white enamel, as ... 234 *a*
not ... 844 *d*
movement set in a glass sphere, on a stand ... 233 *c*
movements and cases are separately dutiable ... 232, *b*, *d*, *f*, *g*, 233 *b*
in cases, watchmen's time detectors are ... 233 *i*
incomplete, dutiable as watch movements ... 232 *c*, 233 *a*
statutory provisions for ... 231, par. 191; 232, pars. 211, 494
what the movement comprises ... 232 *a*, *c*, 233 *a*
parts, fusible enamel, not ... 233 *n*
set in a metal bracelet, separately dutiable ... 233 *g*
Watches—
and chains, as jewelry ... 620 *f*
are not entireties ... 232 *g*
dumb, as toys ... 597 *j*
parts of, bushing wire, not ... 233 *l*, 249 *a*
dial ornaments, not ... 253 *p*
statutory provisions for ... 231, par. 191; 232, pars. 173, 211, 494
statutory provisions for ... 232, pars. 173, 211, 494
toy, crystals for, as manufactures of glass ... 144 *d*
toy watches containing no movements, not ... 233 *m*
worn upon coat lapel are watches, not jewelry ... 238 *j*
Watchmakers' loupes are lenses ... 141 *g*
Watchmen's time detectors, as watch movements ... 233 *i*
Water—
absorption of. (*See* Allowance for.)
as a crude mineral ... 374 *b*, 758 *e*
chestnut flour not a starch ... 354 *l*
colors. (*See* Colors; Paints.)
floral. (*See* Floral waters.)
hammers, not chemical glassware ... 153 *g*
mineral. (*See* Mineral waters.)
soda. (*See* Soda water.)
Watering pots, children's, as toys ... 602 *l*
Watermelons—
are not vegetable ... 319 *o*
as green fruit ... 740 *r*
in soy or sirup, as preserved fruit ... 336 *l*
Waterproof—
cloth, statutory provisions for ... 428, par. 337; 429, pars. 273, 369, 340
cloth, what constitutes ... 429 *e*, *f*, *g*
fabrics, as india rubber fabrics ... 653 *l*
Wax—
and glass beads ... 580 *j*
articles held to be matches ... 609 *a*, *b*
beads, so called, not manufactures of wax ... 634 *c*
bees', statutory provisions for ... 709, pars. 490, 397, 502, 2
figures, as toys ... 603 *k*, *n*
fruits and vegetables, as manufactures of wax ... 646 *k*
manufactures of, statutory provisions for ... 645, pars. 448, 351, 459
mineral, statutory provisions for ... 810, pars. 695, 668, 751, 592
sealing, as nonenumerated article ... 854 *m*
statutory provisions for ... 831, par. 485
string beads, in chief value of ... 645 *g*
vegetable, statutory provisions for ... 810, pars. 695, 668, 751, 592
Wear and tear not disaster ... 728 *g*, *h*
Wearing apparel—
as personal effects, statutory provisions for ... 811, pars. 697, 669, 752, 815
altered abroad is dutiable ... 812 *h*
beaded buckskin, as beaded wearing apparel ... 579 *i*
beaded, statutory provisions for ... 577, par. 408
Canadian border importations ... 814 *i*
cotton chief value, part lace ... 398 *e*, 399 *i*, 432 *i*
part wool ... 398 *a*, 501 *f*, *h*

Wearing apparel—Continued.
cotton, etc., appliquéd, statutory provisions for ..... 431, par. 339
statutory provisions for ..... 397, pars. 314, 258, 275, 349; 398, pars. 352, 353, 372
tamboured, statutory provisions for ..... 431, par. 339
embroidered woolen, dutiable as wearing apparel ..... 501 *i*
exemption from duty ..... 814 *h*, *i*
fur chief value, part wool, as in part of wool ..... 500 *a*, 501 *k*, 502 *e*, 504 *m*
hemstitched lawns, not ..... 419 *n*
in part of india rubber, statutory provisions for ..... 397, pars. 314, 349; 431, par. 339; 524, par. 390; 525, par. 413
lace, lace collars, etc., as ..... 438, *d*, *e*
wholly or in part, statutory provisions for ..... 431, par. 339
less than 1 per cent india rubber ..... 401 *l*
Mexican blankets, not ..... 493 *b*
netting, trimmed, dutiable as ..... 525 *e*
not a commercial designation ..... 505 *n*
silk and wool, as in part of wool ..... 501 *b*
as silk ..... 532 *f*
silk, statutory provisions for ..... 524, par. 390; 525, pars. 301, 413
spangled, statutory provisions for ..... 577, par. 408
though silk not chief value, as silk ..... 529 *f*, *g*
wool and fur, as woolen ..... 660 *p*, 661 *c*
wool embroidered ..... 449 *c*
woolen knit, statutory provisions for ..... 499, pars. 370, 285
woolen, statutory provisions for ..... 499, pars. 370, 284; 500, pars. 396, 366
Weaving, warping not part of the process of ..... 391 *h*
Webbing—
cotton, a specific provision ..... 411 *c*
cotton and india rubber, as manufactures of india rubber ..... 652 *i*
cotton, etc., statutory provisions for ..... 409, pars. 320, 263, 354, 324, 495
cotton, what is ..... 411 *d*, *e*
in part of india rubber ..... 412 *h*
india rubber and wool, as woolen ..... 508 *c*
silk, statutory provisions for ..... 523, pars. 389, 300, 412
woolen, statutory provisions for ..... 506, pars. 371, 286, 398; 507, par. 368
Webs—
cotton, etc., statutory provisions for ..... 409, par. 320
flax, statutory provisions for ..... 426, pars. 332, 272, 367
silk, statutory provisions for ..... 523, par. 389
Wedges, iron or steel, statutory provisions for ..... 198, pars. 144, 129, 156, 165
Wedgewood mortars, not common earthenware ..... 104 *d*
Weeds—
manufactures of, statutory provisions for ..... 647, pars. 449, 352, 460
not edible, advanced, statutory provisions for ..... 50, pars. 20, 16½; 51, pars. 24, 94
crude, statutory provisions for ..... 732, pars. 548, 470, 560, 636
Weighers, United States, returns of, jurisdiction Board of General Appraisers ..... 972 *g*
Weighing of goods, procedure on wrong principle ..... 286 *a*
Weight—
actual landed, basis of duty ..... 1122 *h*, *i*, 1123 *a*, *b*, *e*, *g*, *i*, 1124 *b*, *c*, *e*, *f*, *j*, *k*
ascertainment of, as part of appraisement ..... 942 *d*
not part of appraisement ..... 942 *c*, 943 *g*, 957 *d*
decreasing on voyage of importation ..... 1123 *g*, *h*, *i*, *j*
dutiable, collodion articles ..... 49 *a*, *c*, *g*
silk, statutory provisions for ..... 544, par. 392
sugar, is landed, not invoice weight ..... 289 *f*
hides and skins, dividing line ..... 634 *e*, 635 *a*, *e*
proper, is that returned by United States weigher ..... 595 *a*
rapeseed oil, 8 pounds to gallon ..... 61 *b*
shrinkage in, with increase in value ..... 88 *p*
tobacco, actual weight to govern ..... 297 *b*
wood pulp, "dry" and "air dry" ..... 545 *d*, *e*, 547 *a*, *b*, *c*, *d*
(*See* Measurement.)
Weiss beer, as malt extract ..... 371 *c*
Welding—
a nickel sheet on an iron sheet is not "coating" ..... 178 *f*, 179 *a*, *b*
material in part of metal, borax chief value ..... 28 *i*
Welsbach mantles, as nonenumerated articles ..... 847 *j*

Welsh coal, as anthracite ..... 725 *g*
Whale—
liquor from, as glue stock ..... 749 *f*
oil, American fishery, imported by foreigners ..... 772 *d*
oil, statutory provisions for ..... 766, pars. 626, 668, 661; 767, par. 749
oil. (*See* Fish oils.)
Whalebone—
dress stays, cotton covered, as manufactures of whalebone ..... 653 *f*
hats, statutory provisions for ..... 583, par. 400
manufactures of, statutory provisions for ..... 647, pars. 449, 352, 460
slivers in bundles, as unmanufactured ..... 815 *a*
strips, as manufactures of whalebone ..... 653 *i*
unmanufactured, statutory provisions for ..... 814, para. 698, 671, 753, 816
Wheat—
bran, as nonenumerated article ..... 842 *b*
flour, statutory provisions for ..... 303, pars. 235, 190, 265, 268
frosted, dutiable as wheat ..... 303 *a*
green kern, dutiable as ..... 303 *b*
stalks, bleached, as nonenumerated articles ..... 851 *d*
statutory provisions for ..... 302, par. 234; 303, pars. 190, 264, 259
stems, unbleached, as not dressed or manufactured ..... 744 *a, e*
Wheels for railway purposes—
and parts of, statutory provisions for ..... 216, pars. 171, 156; 217, pars. 185, 179
bicycle wheels, are not ..... 217 *b, c*
ingots, blooms, and blanks for, statutory provisions for ..... 216, pars. 171, 166; 217, pars. 185, 179
Whetstone blocks, roughly dressed, as crude mineral ..... 758 *l*
Whetstones—
small grindstones, not ..... 166 *e*
statutory provisions for ..... 794, pars. 674, 508, 608, 720
term restricted to stones for sharpening tools, etc ..... 749 *g, h*
Whip—
gut, manufactures of, statutory provisions for ..... 645, pars. 448, 351, 459
gut, unmanufactured, statutory provisions for ..... 723, pars. 517, 431, 529, 672
stocks, rattan, as manufactures of wood ..... 280 *l, m, p*
Whips—
English holly, as manufactures of wood ..... 274 *i*
not dutiable as saddlery ..... 644 *g*
rough sticks for, statutory provisions for ..... 816, para. 700, 684; 817, par. 756
Whisky—
American, exported and reimported ..... 879 *a, c*, 880 *a, d, e, g*
in warehouse dutiable basis, is quantity entered ..... 898 *a, b, c*
Whistles—
metal, as toys ..... 597 *i*, 605 *s*
policemen's, as metal articles ..... 254 *k*
White—
brass in pigs ..... 246 *l*
dextrine held dutiable as dextrine ..... 355 *d, f*
lead, statutory provisions for ..... 69, pars. 55, 52, 67, 55, 56
paint containing lead, drier as ..... 70 *i*
statutory provisions for ..... 69, pars. 55, 52, 67
small percentage of lead ..... 70 *g*
zinc oxide ..... 70 *b*
zinc, statutory provisions for ..... 70, pars. 57, 47, 60
zinc, zinc white as ..... 70 *h*
Paris. (*See* Paris white.)
pine lumber, statutory provisions for ..... 263, par. 218
splits, as leather, not skins ..... 638 *h*
as skins, not leather ..... 637 *j*
sulphide of zinc. (*See* Zinc, sulphide of.)
Whitewood lumber. (*See* Lumber.)
Whiting—
composition of ..... 69 *g*
plate powder, as ..... 69 *f*
statutory provisions for ..... 69, pars. 56, 46, 59, 45
"Wholly of" straw excludes any other component ..... 584 *b, f*
Wicker-covered bottles not manufactures of glass ..... 116 *g*
Wicking, lamp, stove, or candle, cotton, etc., statutory provisions for ..... 409, pars. 320, 268

Wicks, sanctuary lamp, as manufactures of cotton ..... 621 *m*
Wigs—
doll, as manufactures of wool ..... 484 *m*, 487 *f*
doll, not toys ..... 598 *f*, 603 *j*
Wild—
animals, for exhibition, statutory provisions for ..... 694, pars. 474, 374, 483
for private park held free ..... 695 *c*
not free ..... 695 *f*
not animals for breeding purposes ..... 692 *d*, 693 *i*
(*See* Animals.)
geese not poultry ..... 710 *b*
Willow—
braids, plaits, etc., statutory provisions for ..... 582, par. 409; 583, pars. 417, 518, 448
carriage bodies of, as manufactures of willow ..... 272 *h*
chip of, dutiable as willow, not chip ..... 272 *e*, *f*
covered flasks as manufactures of willow ..... 273 *e*
cut into lengths and peeled ..... 272 *g*
hats, statutory provisions for ..... 582, par. 409; 583, par. 400
manufactures of, includes manufactures of willow chip ..... 649 *l*
statutory provisions for ..... 271, par. 206; 272, pars. 179, 459, 395
pill boxes as manufactures of willow ..... 273 *c*, *f*
prepared for basketmakers' use, statutory provisions for ..... 271, par. 206; 272, pars. 179, 459, 471
sheets or squares as manufactures of chip ..... 647 *g*
statutory provisions for ..... 582, par. 409; 583, par. 448
split or whole, baskets of, are not chip baskets ..... 272 *e*, *f*
toys and furniture of, as of wood ..... 272 *d*
Wilton carpets, statutory provisions for ..... 509, par. 373; 510, pars. 288, 400, 370
Window—
curtains. (*See* Lace.)
shade hollands, as countable cotton ..... 384 *a*, 387 *q*
shades. (*See* Cotton cloth, filled.)
Windows—
painted glass, works of art ..... 155 *a*, *b*
painted or stained glass, for presentation, statutory provisions for ..... 821, pars. 703, 686, 757
glass. (*See* Glass.)
Wines—
alcoholic percentage in, how determined, statutory provisions for ..... 364, pars. 296, 244
statutory provisions for ..... 364, pars. 296, 244; 365, pars. 336, 308
bottles containing, separate duty ..... 368 *l*
less than 1 pint ..... 366 *c*
breakage, leakage, or damage, no allowance for, statutory provisions for ..... 364, pars. 296, 244; 365, pars. 336, 308
byrrh, dutiable as still wine ..... 366 *d*
case containing one bottle, illegal package ..... 368 *f*
champagne ..... 364 *e*
in bottles ..... 364 *a*
minimum rate ..... 364 *d*
no duty on bottles containing ..... 363 *d*
statutory provisions for ..... 363, pars. 295, 243, 335, 307
Chinese, as medicinal preparations ..... 80 *l*
as spirituous beverages ..... 360 *f*, 361 *f*, *g*, *m*, *n*
coloring for, as brandy coloring ..... 50 *h*
statutory provisions for ..... 50, pars. 18, 16, 22
ginger cordial, statutory provisions for ..... 364, pars. 296, 244; 365, par. 336
ginger wine, statutory provisions for ..... 364, pars. 296, 244; 365, par. 336
heavy oil of, as distilled oil ..... 30 *m*
hinged wooden cases are unusual coverings for ..... 366 *j*
in bottles and jugs in packages less than 1 dozen ..... 366 *a*
over 1 pint, less than 1 quart, as quarts ..... 369 *e*, *f*
quantity in excess ..... 365 *b*, 367 *f*, 368 *a*, *d*
in half-pint bottles ..... 368 *d*
jug, a large earthenware vessel, not ..... 365 *c*
lees, crude, statutory provisions for ..... 35, par. 6
prune. (*See* Prune wine.)
Rhine, a sparkling wine ..... 364 *b*
sample bottles dutiable ..... 366 *c*
sherry, Sykes test and alcoholic test ..... 367 *h*

Wines—Continued.
size of packages prescribed, statutory provisions for ..... 364, pars. 296, 244; 365, pars. 336, 310
sparkling, statutory provisions for ..... 363, pars. 295, 243, 335, 307
still, statutory provisions for ..... 364, pars. 295, 244; 365, pars. 336, 308
vermuth, alcoholic percentage in ..... 367 *i*
statutory provisions for ..... 364, pars. 296, 244; 365, pars. 336, 309
vino nebiolo, a sparkling wine ..... 364 *c*
Wings, metal, statutory provisions for ..... 219, par. 427
Wintergreen, synthetic oil of, a chemical compound ..... 32 *g*
Wire—
ad valorem rate on, is a fixed, not a minimum, rate ..... 190 *a*
articles manufactured from coated, how duty is computed ..... 191 *g*
gauge of wire not ascertainable by inspection ..... 192 *b*
gramophone points ..... 191 *c*
shafts for hat pins ..... 191 *e*
statutory provisions for ..... 188, par. 137; 189, pars. 124, 148, 182
wire in different gauges ..... 191 *f*
wire, more specific provision than manufactures of metal .. 190 *e*, 191 *a*
awl and spring wire, not wire n. s. p. f ..... 190 *c*
brass, as manufactures of copper ..... 261 *d*
not tinsel wire ..... 246 *a*
bushing, not parts of watches ..... 233 *l*, 249 *a*
cable, telegraph, of wire and gutta-percha ..... 261 *n*
certain iron strips held to be ..... 188 *f*
circlette, as a covered ..... 193 *d*
clock and watch, statutory provisions for ..... 188, par. 137; 189, par. 124
cloth, how duty on, is computed ..... 192 *i*
cloths and nettings, statutory provisions for ..... 189, pars. 143, 182
coated with metal, statutory provisions for ..... 188, par. 137; 189, par. 148
copper, for card clothing ..... 193 *e*
or brass, thin, not tinsel wire ..... 246 *c*
corset, statutory provisions for ..... 188, par. 137; 189, para. 124, 148, 182
covered, statutory provisions for ..... 188, par. 137; 189, pars. 124, 148, 182
crinoline, statutory provisions for ..... 188, par. 137; 189, pars. 124, 148, 182
drawing, grease, etc., for, statutory provisions for ..... 745, pars. 568, 499, 599
fine, for instruments, held to be tinsel wire ..... 221 *b*
fishhooks, as articles manufactured from ..... 191 *h*
flat, certain cold rolled steel, as ..... 192 *e*
charcoal iron, less than 4 cents per pound ..... 246 *e*
grooved ribs for umbrellas ..... 193 *k*
paragon wire is ..... 193 *l*
side steel as ..... 192 *d*
statutory provisions for ..... 188, par. 137; 189, pars. 124, 148
wound with silk, for Christmas tree ornaments ..... 246 *d*
for card clothing, statutory provisions for ..... 189, par. 148
galvanized ..... 194 *a*
statutory provisions for ..... 189, par. 182
gauze, as bolting cloth .....
hat, certain webbing held to be .....
hat or bonnet, statutory provisions for ..... 188, par. 137; 189, pars. 148, 182
heddles, made from flat wire ..... 191 *b*
lead, statutory provisions for ..... 224, pars. 182, 167, 201
masks, as articles manufactured from wire ..... 191 *a*
mattresses, as articles manufactured from wire ..... 193 *a*
metallic packing, as an article made from wire ..... 190 *e*
minimum rate ..... 193 *n*
nails, statutory provisions for ..... 212, pars. 162, 147, 175, 168
needle, size does not affect rate ..... 190 *d*
statutory provisions for ..... 188, par. 137; 189, par. 124
netting, for milling purposes ..... 193 *f*
how duty on, is computed ..... 194 *c*
nickel and iron, not coated wire ..... 191 *d*
for rheostats ..... 246 *f*
n. s. p. f., statutory provisions for ..... 188, par. 137; 189, par. 124
pendulum, as flat steel wire ..... 193 *j*
piano, statutory provisions for ..... 188, par. 137; 189, par. 124
polished round, not wire n. a. p. f ..... 190 *b*

Wire—Continued.
rat traps, as entireties ..... 191 *f*
made from coated wire ..... 191 *g*
ribbon, as hat wire ..... 193 *h*
rods, flat steel, in coils as ..... 188 *e*
horseshoe nail plates, as nail rods ..... 188 *d*
nail rods of charcoal iron ..... 188 *b*
screw rods, iron, cold drawn, additional duty ..... 188 *c*, 196 *b*
smaller than six wire gauge, classed as wire, statutory provisions for .. 187, pars. 136, 123, 147
statutory provisions for ..... 187, pars. 136, 123, 147; 188, par. 180
rope and strand, statutory provisions for ..... 188, par. 137; 189, pars. 148, 182
how duty on, is computed ..... 190 *a*, *f*, *g*, *h*, 192 *f*, 194 *e*
jute or hemp core, dutiable weight ..... 149 *g*, *h*
rate of duty dependent on value ..... 190 *j*
round iron, no minimum rate in law ..... 192 *c*
or steel, statutory provisions for ..... 188, par. 137; 189, pars. 124, 148, 182
silver and silvered copper, not parts of musical instruments ..... 246 *b*
as metal article ..... 256 *k*
skirt, value over 4 cents per pound ..... 192 *g*
steel rods, smaller than six gauge are ..... 188 *a*
strips, flattened from round wire ..... 186 *b*
wool, as articles manufactured from ..... 192 *a*
telephone switchboard cables, as articles manufactured from copper wire ..... 190 *i*
tinsel. (*See* Tinsel wire.)
value over 4 cents per pound ..... 193 *m*
Wither pads as saddlery ..... 645 *a*
Witherite, statutory provisions for ..... 709, pars. 489, 395, 500, 603
Wolfe's Aromatic Schiedam Schnapps ..... 80 *n*
Wolfram metal, as nonenumerated article ..... 850 *i*
Women's and children's dress goods. (*See* Dress goods.)
Wood—
ashes and lye of, statutory provisions for ..... 708, pars. 485, 389, 495, 593
bamboo is wood ..... 277 *l*
unmanufactured, statutory provisions for ..... 816, pars. 700, 684; 817, pars. 756, 647
bark, flattened by hammering, not a manufacture ..... 275 *n*
baskets, as manufactures of wood ..... 277 *m*
rattan, as manufactures of wood ..... 277 *n*
birch-bark canoes, as manufactures of ..... 275 *j*, 277 *q*
blocks, last, wagon, oar, heading, etc., statutory provisions for. 267, pars. 200, 679; 268, pars. 223, 222
match blocks or mill buttings, as ..... 268 *a*
or sticks, rossed pulp wood, not ..... 268 *c*
bolts, heading and stave, statutory provisions for ..... 267, par. 200; 268, par. 673
boxwood logs, statutory provisions for ..... 816, pars. 700, 684; 817, pars. 756, 818
sawed, statutory provisions for ..... 266, pars. 198, 220
Brazil wood is a cabinet wood ..... 267 *l*
briar, unmanufactured, statutory provisions for ..... 816, pars. 700, 684; 817, par. 756
cabinet, ash is not ..... 267 *h*
birch is not ..... 265 *h*
logs, sawed for transportation purposes ..... 266 *f*
logs, statutory provisions for ..... 816, pars. 700, 684; 817, pars. 756, 818
maple for violin backs ..... 266 *b*
rough sawn, for clarinets ..... 266 *a*
sawed and shaped, as parts of musical instruments ..... 266 *i*
sawed, statutory provisions for ..... 266, pars. 198, 220
carvings for college chapel, as works of art ..... 823 *c*
cedar, a species of, held not cabinet wood ..... 267 *g*
clapboards, as manufactures of wood ..... 277 *h*
logs, squared, as sawed cabinet ..... 267 *j*
logs, statutory provisions for ..... 816, pars. 700, 684; 817, pars. 756, 818
manufactures of, statutory provisions for ..... 274, par. 232
sawed, statutory provisions for ..... 266, pars. 198, 220
charcoal, as nonenumerated article ..... 855 *b*
not a manufacture of ..... 276 *a*
cherry culls, as sawed cabinet ..... 266 *j*
clapboards, planed or dressed, are not unmanufactured ..... 873 *b*
deal ends, as pulp wood ..... 815 *h*
dyers' sticks not manufactures ..... 267 *b*, *f*, *i*

Wood—Continued.
dyers' sticks, otber than bamboo ..... 276 *e*
ebony logs, statutory provisions for ..... 816, pars. 700, 684; 817, pars. 756, 818
manufacture of, statutory provisions for ..... 274, par. 232
sawed, statutory provisions for ..... 266, pars. 198, 220
firewo d, statutory provisions for ..... 815, pars. 699, 673, 755, 698
flour, as manufactures of wood ..... 276 *f*, *g*, 277 *i*
furniture. (*See* Furnitures of wood.)
granadilla, logs, statutory provisions for ..... 816, pars. 700, 684; 817, pars. 756, 818
manufactures of, statutory provisions for ..... 274, par. 232
sawed, statutory provisions for ..... 266, pars. 198, 220
gun blocks, rough hewn, statutory provisions for ..... 815, pars. 699, 673, 223, 222
shaped, as manufactures of wood ..... 278 *g*, 281 *g*
hair-wood sticks, statutory provisions for ..... 816, pars. 700, 684; 817, pars. 756, 812
bandle bolts, statutory provisions for ..... 815, pars. 699, 673, 755, 782
hop poles, statutory provisions for ..... 815, pars. 699, 673, 755, 722
kiaki slahs not ship timber ..... 816 *h*
kindling, statutory provisions for ..... 265, par. 197
lancewood logs, statutory provisions for ..... 816, pars. 700, 684; 817, pars. 756, 818
sawed, statutory provisions for ..... 266, pars. 198, 220
sticks, as sawed ..... 266 *e*
lignum-vitæ logs, statutory provisions for ..... 816, pars. 700, 684; 817, pars. 756, 818
sawed, statutory provisions for ..... 266, pars. 198, 220
logs, n. s. p. f., statutory provisions for ..... 815, pars. 699, 672, 754, 734
mahogany logs, statutory provisions for ..... 816, pars. 700, 684; 817, pars. 756, 818
n. s. p. f., statutory provisions for ..... 274, par. 232
sawed, statutory provisions for ..... 266, pars. 198, 220
squared, as sawed cabinet ..... 266 c
Maine shooks, sawed in Canada ..... 873 *b*, c
malacca joints, statutory provisions for ..... 816, pars. 700, 684; 817, pars. 756, 725
manufactures of, meaning of phrase ..... 277 *j*
statutory provisions for ..... 274, pars. 208, 181, 230, 233, 232
mill buttings ..... 268 *a*, *d*
myrtle sticks, statutory provisions for ..... 816 pars. 700, 684; 817, pars. 756, 812
olive-wood souvenirs from Palestine ..... 279 *u*
orange sticks, statutory provisions for ..... 816, pars. 700, 684; 817, pars. 756, 812
partridge sticks, statutory provisions for ..... 816, pars. 700, 684; 817, pars. 756, 812
pear wood, as a cabinet wood ..... 267 *m*
petrified, as crude minerals ..... 226 *h*
pieces for clarinets, as manufactures of wood ..... 275 *l*
pieces of, when parts of musical instruments ..... 665 *f*, 666 *d*, *e*
pimento sticks, statutory provisions for ..... 816, pars. 700, 684; 817, pars. 756, 812
pitch, statutory provisions for ..... 807, pars. 678, 647, 731, 79
poplar, for paper manufacturing, statutory provisions for ..... 815, par. 817
produce of Maine forests, statutory provisions for ..... 873, secs. 20, 15, 2505, 21, 16; 874, sec. 2506
pulp, bleached, etc., statutory provisions for ..... 545, pars. 393, 303, 415
dry weight, what is ..... 545 *d*, *e*, 547 *a*, *b*, *c*, *d*
manufactures of, statutory provisions for ..... 619, pars. 433, 353, 461
what is bleached ..... 546 *i*, *k*
wood, rossed, is free ..... 816 *b*
statutory provisions for ..... 773, pars. 577, 670; 815, pars. 699, 817
rattan, unmanufactured, statutory provisions for ..... 816, pars. 700, 684; 817, pars. 756, 770, 646
red cedar, not a cabinet wood ..... 277 *f*
reeds, unmanufactured, statutory provisions for ..... 816, pars. 700, 684; 817, pars. 756, 770, 646
reels, in pieces, dutiable as entireties ..... 276 *b*
rollers, as manufactures of wood ..... 279 *v*
rosewood logs, statutory provisions for ..... 816, pars. 700, 684; 817, pars. 756, 818
manufactures of, statutory provisions for ..... 274, par. 232
sawed, statutory provisions for ..... 266, pars. 198, 220
rough sticks, statutory provisions for ..... 816, pars. 700, 684; 817, pars. 756, 812
sandalwood chips, as a drug ..... 267 *a*, *k*
satinwood logs, statutory provisions for ..... 816, pars. 700, 684; 817, pars. 756, 818
manufactures of, statutory provisions for ..... 274, par. 232
sawed, statutory provisions for ..... 266, pars. 198, 220
screws, statutory provisions for ..... 215, par. 169; 216, pars. 155, 184, 181
sculptured figures, as statuary ..... 672 *g*, *i*
shaving paper, as manufactures of paper ..... 573 *c*

Wood—Continued.
shaving paper, not paper hangings ..... 562 *j*
shaving with paper back, as veneers ..... 267 *g*
shingle bolts, statutory provisions for ..... 815, pars. 699, 673, 755, 781
shingles, statutory provisions for ..... 269, pars. 203, 682, 226, 226
unit of measurement ..... 269 *b*
ship planking, statutory provisions for ..... 815, pars. 699, 673, 755, 734
timber, statutory provisions for ..... 815, pars. 699, 673, 755, 734
shooks, herring-box and packing-box, of Maine lumber ..... 269 *c, d, e*
skewers, statutory provisions for ..... 273, par. 207
statuary, as specimens of sculpture ..... 792 *f*
sticks for canes, held to be manufactured ..... 280 *a*
tar, statutory provisions for ..... 807, pars. 678, 647, 731, 79
timber, round, unmanufactured, statutory provisions for ..... 815, pars. 699, 672, 754, 734
unmanufactured, sawed white pine strips, not ..... 265 *e*
unmanufactured, statutory provisions for ..... 266, pars. 198, 220, 234
willows with bark on, split in half ..... 267 *n*
veneers, statutory provisions for ..... 266, pars. 198, 220
wood-shaving paper, as ..... 267 *g*
not ..... 266 *d*
walnut, sawed longitudinally ..... 818 *c*
white pine, for violin backs ..... 268 *b*
sticks, known as pickets ..... 268 *h, j*
(See also specific articles of wood.)
Woods—
dye, extracts and decoctions of, statutory provisions for ..... 54, pars. 22, 18, 26, 84
for dyeing, fustic as ..... 52 *m*
logwood, extracts and decoctions of, statutory provisions for ..... 54, pars. 22, 18, 26, 84
other than dyewoods, extracts of, statutory provisions for ..... 54, par. 22
used expressly for dyeing, advanced, etc., statutory provisions for .. 50, pars. 20, 16½; 51, pars. 24, 94
crude, statutory provisions for ..... 732, pars. 548, 470, 560, 636
Wool—
advanced beyond ordinary condition ..... 475 *k*
in condition, statutory provisions for ..... 480, pars. 364, 390
alpaca noils not wool noils ..... 480 *a*
and fur distinguished ..... 741 *e, f*, 742 *a, b*
and worsted distinguished ..... 489 *k, m*, 490 *a*, 491 *i, j*, 492 *e, g*, 496 *b. c, d*
articles excluded from wool schedule ..... 656 *g*
Cashmere goat hair as class two ..... 470 *c*
changed in condition, double duty ..... 475 *n*
meaning of ..... 474 *a*
statutory provisions for ..... 473, par. 356; 474, pars. 383, 356
China sheep's, mixed with hair ..... 471 *j*
class one, statutory provisions for ..... 469, pars. 349, 376, 353; 473, pars. 354, 381, 356, 355, 356; 476, pars. 357, 384, 357
two, statutory provisions for ..... 470, pars. 350, 377, 354; 473, pars. 354, 381, 355, 356; 476, pars. 357, 358
three, statutory provisions for ..... 471, pars. 351, 378, 355; 472, pars. 353, 380; 473, par. 354; 477, pars. 358, 385, 359, 359, 386, 359
three, statutory provisions for improved wool ..... 472, pars. 353, 380
three, wool sorted, how duty computed ..... 475 *e, f, g*
classification of, statutory provisions for ..... 468, pars. 348, 685, 375, 352
colored and white mixed, market value ..... 951 *c, d*
condition imported different from ordinary ..... 475 *m*
coverings of, dutiable value ..... 477 *a, b*
crimped like hair, as manufactures ..... 488 *k*
Curaçao as class one ..... 469 *c*
definition of, statutory provisions for ..... 514, par. 383
did not include hair of the camel, etc ..... 485 *j*
different color fleeces in one bale ..... 475 *h, i*
East India, Jaria, and Knelat ..... 477 *c*
English blood, from New Zealand, as class two ..... 470 *f*
extract, statutory provisions for ..... 479, par. 362
flocks, statutory provisions for ..... 480, pars. 363, 279, 389, 361
from deteriorated sheep ..... 472 *c*
grease, adeps lanæ not ..... 26 *a*, 31 *g*
degras as ..... 347 *h, i*

Wool—Continued.
grease. lanalin not ... 83 *e*
oil distilled from ... 26 *h*
statutory provisioos for ... 346, pars. 279, 645, 316
substances found to be ... 347 *b, c, e, g, h, i*
knit fabrics, meaning of ... 488 *j*
Leicester, as class two ... 470 *d*
manufactures of, reduction of duty on ... 485 *b, c, d, e, f, h, i, j, k, l*, 486 *a, b, c*
scope of act of 1883 ... 490 *m, n*
statutory provisions for ... 481, par. 366; 482, pars. 283, 297, 392, 362
woven cattle hair goods as ... 484 *a*
merino blood, meaning of phrase ... 469 *e*
method of determining cost ... 1123 *f*
mixed bales, statutory provisions for ... 473, par. 356; 474, par. 383
how double duty assessed ... 474 *a*
moisture in, not allowed for ... 468 *d*
other than sea water ... 468 *b*
mungo, statutory provisions for ... 480, pars. 363, 279, 389, 361
noils of merino blood ... 475 *j*
sea water in ... 479 *g*
statutory provisions for ... 468, par. 685; 479, pars. 362, 279, 388
on Angora goatskins ... 471 *c*
on Cape sheepskins, admixture ... 472 *d*
as class one ... 470 *b*
as class three ... 471 *h*, 472 *a*
on sheepskins, when free ... 800 *e*
on the skin, ascertaining quantity ... 478 *f, g*
cabretta skins ... 468 *c, e*, 471 *g*, 478 *a, b*
Mocha sheepskins not ... 469 *a*, 477 *d*, 478 *c, d*
statutory provisions for ... 468, par. 685; 477, pars. 360, 387, 360
tanned sheepskins ... 470 *g*
Panderma, as class one ... 469 *d*, 471 *f*
as class three ... 471 *e*
roping and roving, statutory provisions for ... 478, par. 279
Scotch haslock as washed and sorted ... 475 *e*
scoured and not carbonized ... 481 *a*
pelts spouted with water ... 473 *a*
statutory provisions for ... 473, pars. 354, 381, 356, 355, 382
silk manufactures containing, statutory provisions for ... 534, pars. 391, 414
skirted, as class three ... 472 *b*
statutory provisions for ... 473, par. 356; 474, par. 383
sorted, class three ... 474 *b*
double duty, statutory provisions for ... 473, par. 356; 474, pars. 383, 356
meaning of double duty provision ... 475 *c*
"sorting" ... 475 *b*
standard samples, statutory provisions for ... 472, pars. 352, 379
steel. (*See* Wire.)
test of, is quality, not place of origin ... 470 *f*
tops as wool improved ... 475 *l*, 476 *a*
manufactures ... 485 *g*
broken, dutiable as wool tops ... 478 *i*, 479 *a*
not waste ... 476 *a*
statutory provisions for ... 478, par. 279
unwashed, statutory provisions for ... 473, pars. 355, 382
washed, how duty computed ... 476 *b, c*
statutory provisions for ... 473, pars. 354, 381, 356, 355, 382
waste, meaning of term ... 479 *e*
mill sweepings not ... 479 *k*
statutory provisions for ... 468, par. 685; 479, par. 361
Woolen—
and cotton blankets, 6 per cent wool, as in part of wool ... 493 *a*
cloth, dutiable as manufactures of cotton ... 488 *l*
corsets, as wearing apparel in part of wool ... 503 *l, m*
lap robes, as in part of wool ... 484 *c*
quilts, as in part of wool ... 484 *d*
table covers, as in part of wool ... 490 *j*
traveling rolls, not dutiable as wool ... 483 *d*

Woolen—Continued.
and cotton wearing apparel, as woolen wearing apparel ..... 501 *f, h*
flax fabrics, dutiable as in part of wool ..... 483 *g, h, l, m*, 484 *b, e*
fur cloaks, as wool wearing apparel ..... 660 *p*, 661 *c*
garments, as in part of wool ..... 500 *a*, 501 *k*, 502 *e*, 504 *m*
gum hats, as wool wearing apparel ..... 501 *e*, 503 *e*
metal penwipers, as in part of wool ..... 483 *e*
rubber tennis balls, as manufactures of rubber ..... 480 *o*
silk dress goods, as in part of wool ..... 495 *c*
fabrics, as dress goods in part of wool ..... 496 *i, j, k, l*, 497 *a, b*
lace, as in part of wool ..... 508 *l, m*
wearing apparel, as in part of wool ..... 501 *b*
as silk wearing apparel ..... 532 *j*
handings, statutory provisions for ..... 506, para. 371, 286, 398; 507, par. 368
barrel buttons, statutory provisions for ..... 506, para. 371, 286, 398; 507, par. 368
beaded manufactures, statutory provisions for ..... 506, par. 371
beltings, statutory provisions for ..... 506, pars. 371, 286, 398; 507, par. 368
belts, press blankets, etc., as manufactures of wool ..... 486 *m*
bindings, statutory provisions for ..... 506, pars. 371, 286, 398; 507, par. 368
blankets, statutory provisions for ..... 492, pars. 367, 282, 393; 493, par. 363
braces, statutory provisions for ..... 506, para. 371, 286, 398; 507, par. 368
braids, statutory provisions for ..... 506, pars. 371, 286, 398; 507, par. 368
bunting, statutory provisions for ..... 494, pars. 369, 283, 395; 495, par. 364
buttons, statutory provisions for ..... 506, pars. 371, 286, 398; 507, par. 368
carpets. (*See* Carpets.)
clippings, as rags, not waste ..... 479 *j*, 480 *h*
cloaks, dolmans, etc., statutory provisions for ..... 499, par. 285; 500, pars. 397, 367
fur-lined, as woolen wearing apparel ..... 500 *a*, 501 *k*, 502 *e*, 504 *m*
cloth, cotton cloth with goat-hair dots, as ..... 483 *b*
clothing, statutory provisions for ..... 499, pars. 370, 284; 500, pars. 396, 366
cloths, statutory provisions for ..... 481, par. 366; 482, pars. 392, 362
clown sets, as toys ..... 601 *h*
coat linings, statutory provisions for ..... 494, pars. 368, 394, 369, 283, 395; 495, par. 365
cords and tassels, statutory provisions for ..... 506, pars. 371, 286, 398; 507, par. 368
cords, statutory provisions for ..... 506, pars. 371, 286, 398; 507, par. 368
dress goods, embroidered, not as embroidered articles ..... 495 *a, b*, 496 *l*
goat hair dress goods not ..... 497 *l*, 498 *a*
statutory provisions for ..... 494, pars. 368, 394, 369, 283, 395; 495, par. 365
edgings, statutory provisions for ..... 506, par. 371
elastic webbing, a specific provision ..... 508 *c*
embroidered articles, statutory provisions for ..... 506, par. 371
embroideries, fabrics as ..... 509 *b, c*
statutory provisions for ..... 506, pars. 371, 286, 398
fascinators, as knit wearing apparel ..... 502 *h*
flannels, statutory provisions for ..... 492, pars. 367, 282, 393; 493, par. 363
flouncings, statutory provisions for ..... 506, par. 371
fringes, statutory provisions for ..... 506, para. 371, 286, 398; 507, par. 368
galloons, narrow fabrics as ..... 607 *i*
statutory provisions for ..... 506, pars. 371, 286, 398; 507, par. 368
gimps, statutory provisions for ..... 506, pars. 371, 286, 398; 507, par. 368
goods, cotton introduced to lower duty ..... 496 *m*, 497 *f, i, j, k*
gorings, statutory provisions for ..... 506, pars. 371, 286, 398; 507, par. 368
hats, statutory provisions for ..... 499, para. 282, 393; 500, par. 363
head nets, statutory provisions for ..... 506, pars. 371, 286, 398; 507, par. 368
insertings, statutory provisions for ..... 506, par. 371
Italian cloths, statutory provisions for ..... 494, pars. 368, 394, 369, 283, 395; 495, par. 365
knit fabrics, cloakings as ..... 484 *f*
statutory provisions for ..... 481, pars. 366, 281; 482, pars. 392, 362
hose, as knit wearing apparel ..... 502 *j, k*
wearing apparel, statutory provisions for ..... 499, pars. 370, 285
lace articles, statutory provisions for ..... 506, par. 371
laces, statutory provisions for ..... 506, pars. 371, 286, 398
nettings, statutory provisions for ..... 506, par. 371
pile fabrics, statutory provisions for ..... 482, par. 396
portieres, embroidered with silk, as embroidered articles ..... 530 *h*
powder puffs, as manufactures of wool ..... 483 *i*
rags, more specific than wool waste ..... 479 *j*, 480 *h*

Woolen—Continued.
rags, statutory provisions for ..... 468, par. 685; 48[illegible], pars. 363, 389, 361
rugs, dutiable as rugs ..... 513 *c*
rugs, not carpets ..... 513 *h*
shawls, statutory provisions for ..... 499, pars. 370, 281, 392; 500, par. 362
spangled manufactures, statutory provisions for ..... 506, par. 371
suspenders, statutory provisions for ..... 506, pars. 371, 286, 398; 507 par. 368
trimmings, statutory provisions for ..... 606, pars. 371, 286, 398; 507, par. 368
wearing material, embroidered, not as embroidered articles ..... 601 *i*
statutory provisions for ..... 499, pars. 370, 284; 500, pars. 396, 366
webbings ..... 506, pars. 371, 286, 398; 507, par. 368
yarns ..... 481, pars. 365, 280, 391, 363
(See also specific articles.)
Workboxes, children's, as toys ..... 600 *e*
Works of art. (*See* Art, works of.)
Worm-gut—
manufactured, statutory provisions for ..... 645, par. 714
manufactures of, statutory provisions for ..... 645, pars. 448, 351, 459
unmanufactured, statutory provisions for ..... 723, pars. 517, 431, 529, 714
Worn on the person, articles, handkerchiefs are not ..... 457 *e*, *f*
Worsted—
and wool distinguished ..... 489 *k*, *m*, 490 *a*, 491 *i*, *j*, 492 *e*, *g*, 496 *b*, *c*, *d*
articles, as manufactures of wool ..... 485 *k*, *l*, 486 *a*, *c*
blankets, statutory provisions for ..... 493, par. 363
caps not dutiable as bonnets or hoods ..... 585 *j*
cloths (act of May 9, 1890) ..... 490 *b*
statutory provisions for ..... 482, par. 392
coatings, as manufactures of wool ..... 490 *c*
dress goods, statutory provisions for ..... 494, pars. 394, 283, 395; 495, par. 365
flannels, statutory provisions for ..... 493, par. 363
manufactures of, statutory provisions for ..... 482, pars. 283, 392, 363
shawls, statutory provisions for ..... 499, pars. 281, 392
yarns, how produced ..... 489 *m*
statutory provisions for ..... 481, pars. 280, 391, 363
Wortles, steel, for wire drawing, not steel plates ..... 184 *i*
Woulff flasks are bottles ..... 116 *i*, *f*, 117 *c*
Woven articles known as featherstitch braids ..... 439 *i*
Wreck—
goods from, acts of 1818 and 1823 ..... 15 *c*, *d*
held dutiable ..... 15 *h*
right to duties on ..... 15 *e*, *f*, *g*
Wrecked vessels, merchandise from, statutory provisions for ..... 880, pars. 28, 20; 881, pars. 23, 2504
Writing—
books, as printed matter ..... 669 *d*
construction of, when question of law ..... 953 *e*
paper ..... 559, par. 401; 560, pars. 310, 307, 422
Wrought—
clays. (*See* Clays.)
earths. (*See* Earths.)
iron and steel. (*See* Iron; Steel.)

X.

Xylidin, statutory provisions for ..... 725, par. 624
Xylol, statutory provisions for ..... 725, par. 624
Xylolith as an earthy substance ..... 113 *l*

Y.

Yam flour as a nonenumerated article ..... 851 *g*
Yams, statutory provisions for ..... 825, pars. 704, 689, 760, 820
Yarn—
artificial silk. (*See* Artificial silk.)
coir, statutory provisions for ..... 727, pars. 531, 450, 545, 679
cotton, statutory provisions for ..... 374, par. 302; 375, pars. 250, 342, 318
flax, statutory provisions for ..... 426, pars. 331, 274, 370, 335
hemp, statutory provisions for ..... 426, pars. 331, 274, 370, 335
jute, statutory provisions for ..... 424, pars. 328, 267, 361, 335
meaning of "single" yarns ..... 452 *d*

Yarn—Continued.
rabbits' fur as manufactures of fur ..... 661 *e*
ramie, statutory provisions for ..... 426, par. 351
silk fibers, loosely twisted, as ..... 515 *b*
statutory provisions for ..... 515, pars. 385, 298, 410, 381
waste cotton, as cotton waste ..... 729 *g*
woolen, statutory provisions for ..... 468, par. 685; 479, pars. 362, 388
wool or worsted, statutory provisions for ..... 481, pars. 365, 280, 391, 363
Yellow metal—
for remanufacture, statutory provisions for ..... 720, pars. 159, 189
statutory provisions for ..... 218, pars. 176, 161, 195, 194
Yolk of eggs, statutory provisions for ..... 308, pars. 245, 276

Z.

Zaffer, statutory provisions for ..... 825, pars. 705, 690, 761, 821
Zante currants. (*See* Currants.)
Zarapes dutiable as blankets ..... 493 *b*
Zinc—
blocks, indigo auxiliary is not ..... 235 *a*
or pigs, statutory provisions for ..... 234, pars. 192, 174, 212, 193
chloride of, statutory provisions for ..... 70, par. 57
chromate of, as a color ..... 73 *j*
dust, as a crude article for dyeing ..... 697 *a*, *c*, *g*, 698 *a*
manufactures of, statutory provisions for ..... 235, pars. 193, 215, 216
old and worn-out, statutory provisions for ..... 234, pars. 192, 176, 214, 193
ore, as crude mineral ..... 758 *i*
contains no native zinc ..... 226 *d*
oxide of, Chinese white as ..... 70 *f*
powder, small percentage of lead ..... 70 *g*
statutory provisions for ..... 70, pars. 57, 47, 60, 90, 91
white paint containing ..... 70 *b*
paint containing, Charlton white ..... 70 *e*
lithophone ..... 70 *k*, *l*
pigment containing, statutory provisions for ..... 70, pars. 57, 47
sheets coated on one side for lithographic use ..... 235 *b*
nickel plated as plated articles ..... 257 *g*
nickel plated, not zinc in sheets ..... 234 *d*
statutory provisions for ..... 234, pars. 192, 175, 213, 193
zinc foil not ..... 246 *h*
solution of chloride of, a chemical salt ..... 33 *d*
statue for church held free ..... 239 *a*
sulphate of, statutory provisions for ..... 70, par. 57
sulphide of, ground in oil ..... 70 *j*
or sulfid of, white, statutory provisions for ..... 70, par. 57
white paint containing, statutory provisions for ..... 70, pars. 57, 47, 60
zinc white ..... 70 *h*
sulphide of, lithophone as ..... 70 *a*
Zinsaure as a chemical salt ..... 29 *p*
Zinzania aquatica as grass seed ..... 795 *g*

O